



# Appropriation Report

## CENTRAL REVENUES

---

1923-24

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BY

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CALCUTTA GOVERNMENT OF INDIA  
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# APPROPRIATION REPORT.

## ACCOUNTANT GENERAL, CENTRAL REVENUES.

1923-24.

(NOTE.—Figures quoted in the report represent thousands of Rupees unless otherwise stated, or preceded by the symbol Rs.).

This Report deals with Appropriation Audit against all grants for Civil expenditure of the Central Government spread over the whole of India, including North-West Frontier Province and which is audited by different Audit officers. A separate Appropriation Report of the North-West Frontier Province has hitherto been prepared by the Accountant General, Punjab. This is the first occasion on which the Appropriation Report of the above Province has been included in this report which also exhibits the Appropriation Accounts of grants for expenditure in England incurred both by the Secretary of State and the High Commissioner for India. The debt heads for which definite grants are voted by the Legislative Assembly are also embodied in this Report. Voted and Non-voted portions of the grants have been shown separately.

2. The Report deals with all Civil transactions of the Central Government, whether occurring in India or in England, and excludes those on Railways or in the Post and Telegraph Department. In respect, however, of the transactions not audited by the Accountant General, Central Revenues, but included in this report, his duty consists in merely consolidating the various reports received from the Accountants General and he is not, therefore, in a position, particularly owing to their late receipt from Provincial Accountants General, to supply or modify explanations where such a course appears to him to be necessary.

3. The general arrangement of the structure of the appropriation accounts is as follows:—

Structure of Appropriation Accounts.

A statement is given at the beginning showing the amount of each grant as voted by the Legislative Assembly together with subsequent modifications of the grant sanctioned by that Body and the actual expenditure incurred against the grant. It is followed by another showing the distribution of each grant amongst the various Provinces. After this distribution statement, comes a series of statements giving details by minor heads, of each grant and for each area. Explanations of important variations of actual expenditure, as compared with the final grants as also the reasons for important differences between the original and final grants are given at the foot of these statements. The above arrangement has been adopted also in the case of Non-voted grants sanctioned by the Government of India. Under orders of the Government of India a consolidated appropriation account for India as a whole in respect of "Interest on ordinary Debt and Sinking Fund" has been prepared by the Controller of the Currency and incorporated in this report as no useful purpose is served by conducting an appropriation audit of the above expenditure according to Provinces, which was done in previous years.

4. The expenditure shown against "India" on account of the items noted below was under the audit control of the different Account Officers mentioned against them. The rest of the expenditure was under the audit control of the Accountant General, Central Revenues.

Audit officers of the accounts booked by the Accountant General, Central Revenues, or shown against India.

Name of Accounts.		Audited by
1.	Accounts of the Delhi Province including Capital Expenditure on Delhi.	Deputy Accountant General, Central Revenues, Delhi.
2.	Do. Government of India Secretariats and their attached offices moving between Simla and Delhi	Do.
3.	Do. Viceregal Estates (excluding Belvedere)	Do.
4.	Do. Bangalore Assigned Tracts and Mysore Residency	Accountant General, Madras.
5.	Do. Baroda Residency.	Accountant General, Bombay.
6.	Do. Public Works in Baluchistan (including Irrigation).	Controller of Military Accounts, Quetta.
7.	Do. Civil Works in charge of the Military Engineer-in-Chief.	Different Controllers of Military Accounts.
8.	Do. Salt Department, including Stores Department	Audit Officer, Indian Stores Department.

Audited and classified accounts are received from the above Account Officers for incorporation in the books of the Accountant General, Central Revenues, except in the case of the last-named whose transactions though finally booked by him are incorporated in this Appropriation Report.

arrangement for  
showing the finan-  
cial position of the  
Central Government.

5. In the Appropriation Reports of Provincial Accountants General, it is usual to attempt a review of the financial position of Provincial Governments with reference to growth of revenue and expenditure in the past as compared with an estimate of such growth in future. In the case of Central Government, however, such a review has been considered unnecessary as involving an amount of labour incommensurate with the result.

general arrangements  
regarding Demands.

6. The general arrangement regarding the Demands for grants was the same as in 1922-23. In addition to the grants for expenditure spread over the whole of India, the grants for minor areas, *e.g.*, Coorg, Delhi, Baluchistan, etc., were brought together under a separate demand for each area, except for expenditure under a few heads of accounts, *e.g.*, Irrigation, etc., for which consolidated Demands were voted for all India. In paragraph 24 of the Report of the Public Accounts Committee on the Appropriation Report for the year 1922-23, the Committee recommended that the Territorial Demands should be limited to those items which were really under the control of the chief administrative officer of the area concerned. The Government of India have accordingly issued orders to the above effect, indicating the items which should be excluded from the area Demands and exhibited under the general Demands. The effect of these orders will, however, be visible from the Demand for grants of 1925-26.

action taken on the  
Appropriation Re-  
ports on the Accounts  
1922-23.

7. The Committee of Public Accounts appointed by the Legislative Assembly considered the Appropriation Report for the year 1922-23 in its meetings held on various dates in August and September 1924. Its recommendations are contained in its report, on which the final orders of the Government of India have not yet issued. Action, however, has already been taken, as indicated below, by the Government of India on some of the recommendations made in the report:—

- (a) *Correct classification of bills.*—In paragraph 11 of their report, the Committee emphasised the importance of correct classification of the accounts and the Government of India have accordingly issued instructions in accordance with the suggestion of the Auditor General, that a drawing officer should record the correct classification of the charge on bills presented by him for payment at the treasury. This classification will be checked by the Audit Office whose work will, however, be facilitated by the preliminary record made by the drawing officer.
- (b) *Authorities responsible for watching progress of expenditure against appropriation.*—In paragraph 17 of their report, the Committee drew attention to the necessity of appointing for each department authorities responsible for watching the progress of expenditure against grants in that department, so as to ensure proper control over expenditure. This has been done by the Government of India and the orders were issued in January 1925. The full effects of these orders will, however, appear in the year 1925-26.
- (c) As mentioned in paragraph 20 of their report of the Committee, an officer has been placed on special duty in connection with the question of amplifying the Appropriation Reports, and his report is expected to be ready in the early part of 1925-26.
- (d) The action taken on paragraph 24 of the Committee's report regarding the distribution of grants in such a way as to make one controlling officer responsible for one grant, has been indicated in paragraph 6 above.
- (e) In paragraph 27 of their report, the Committee adverted to the necessity already recommended in paragraph 27 of the Committee's report for 1921-22, of ensuring that both gross and net expenditure should come separately under the scrutiny of the Legislative Assembly, in the case of such grants as Stamps and Stationery and Printing. The Auditor General issued instructions to the Account Officers concerned that appropriation

and it in respect of expenditure under the head 'Stamps' should in future, be conducted in accordance with the opinion expressed by the Committee and has since directed that such audit should also be extended to all similar cases where receipts are taken in reduction of expenditure.

- (f) In paragraph 32 of the Committee's report, certain recommendations were made for the purpose of preventing serious disturbances in the estimates, caused by adjustments made by Account Officers in the accounts for the year long—after the actual close of that year. The Government of India in consultation with the Auditor General, have authorized the Account Officer to automatically adjust all expenditure which could reasonably be foreseen, as for example, recurring payments and payments of a fixed character, in the accounts before they are finally closed. As regards expenditure which could not be booked in time owing to dispute about its incidence, it has been ordered that such expenditure should be charged in the accounts of the year in which the final decision, which should be expedited, is taken. It has also been directed that adjustments should not be made in the accounts of the past year, if the disbursements were not provided for in the estimates. The controlling officers have been held responsible for making provision for all liabilities which could reasonably be foreseen in the Demands (original or supplementary) for appropriation placed before the Legislature and it has been impressed upon them that the permission about deferring an adjustment to another year should not be used as a cloak to conceal the results of defective budgetting.

8. Appropriation Audit consists in seeing that all voted expenditure is covered by grants voted by the Legislative Assembly and that all non-voted expenditure is covered by grants sanctioned by the Government of India in the Finance Department subject to the general restriction that voted expenditure should on no account exceed the amount voted by the Assembly. Various controlling and administrative officers have been given powers of re-appropriation and in auditing the orders issued by them under those powers, the Audit office sees (a) that the order has not the effect of increasing the total amount of a grant without the sanction of competent authority, (b) that the amount appropriated is available from the unit from which it is allotted, (c) that the order is issued by competent authority.

General nature of  
Appropriation Au

In pursuance of the above procedure warnings were issued to various controlling and disbursing officers from time to time when the monthly proportion of their expenditure exceeded the allowable limits and as a last measure in this direction, the progress of expenditure of each administrative officer was reviewed in December 1923 in framing the Revised Estimate adopted by this office and where an excess appeared probable the officer concerned was asked to arrange for necessary funds if he accepted the forecast as correct.

9. The aggregate of all Demands for grants (voted and non-voted) on account of central civil expenditure dealt with in this report, as presented to the Legislative Assembly in March 1924 was 69,05,63. The Demand was, however, reduced to Rs. 62,06,63 as detailed below :—

General remarks  
Grants (voted and  
non-voted.)

	Voted.	Non-voted.	Total.
As presented to the Legislative Assembly	43,00,17	25,06,46	69,05,63
As <sup>reduced</sup> voted in March 1924 . . . .	42,23,69	25,82,94	68,06,63
	—85,48	—13,52	—99,00

10. In the course of the year Demands for supplementary grants came up partly for certain items of new expenditure and partly for partial restoration of lump cuts originally made under some Demands at the instance of the Legislative Assembly and the Retrenchment Committee. Demands were accordingly presented to and sanctioned by the Legislative Assembly in July 1923 and

Voted grant.

February 1924. The final grant under *voted heads* compares as below with that sanctioned in March 1923:—

As voted in March 1923 . . . . .	42,23,69
„ July „ . . . . .	78,41
„ February 1924 . . . . .	70,59
Total—Grant voted by the Legislative Assembly . . .	43,72,69
Less—Amount surrendered under various Grants during the year . . . . .	70,91
Final grant available for expenditure . . . . .	43,01,78

(a) The supplementary grants under *voted* are made up of the following items:—

(i) As voted in July 1923—

Purchase of opium including payments to cultivators in United Provinces . . . . .	77,00
Restoration of the lump reduction made under “Indian Stores Department” . . . . .	1,41
	78,41

(ii) As voted in February 1924—

Partial restoration of lump cuts under “Customs” and “General Administration” etc. . . . .	8,70
Payment to Local Governments for part services of their staff for income tax work . . . . .	5,23
Increased charges in the Survey of India Department . . .	3,26
Charges for the three new dairy farms taken over from the Army Department . . . . .	3,96
Increased provision for pensionary charges chiefly in England . . . . .	15,47
Special commissions of enquiry . . . . .	2,05
Assignment in respect of the Imperial Government’s share of the cost of famine fodder operations in Bombay . . .	14,00
Other assignments to Provincial Governments . . . . .	1,44
Increased expenditure in England—Secretary of State . . .	2,19
Excess expenditure under “Debt Heads” . . . . .	5,30
Net result of other variations . . . . .	8,99
	70,59

11. The final grant for *non-voted* expenditure as based on original grant *plus* modifications sanctioned by the Government of India from time to time during the year compares as below with that sanctioned in March 1923:—

As sanctioned in March 1923 . . . . .	25,82,94
Modifications sanctioned by the Government of India, Finance Department . . . . .	1,26,40
	27,09,34
Less—Amount surrendered under various grants during the year . . .	5,57
Final grant available for expenditure . . . . .	27,03,77

The addition of 1,26,40 sanctioned by the Government of India, Finance Department, is made up of the following items:—

Increased provision under "Refunds" . . . . .	+ 1,47,07
" " " " Political " . . . . .	+ 4,00
Do. in the estimates of the High Commissioner . . . . .	+ 4,67
Net result of other variations . . . . .	+ 5,39
Modifications under "Interest on ordinary debt and Sinking Fund" . . . . .	—34,73
	<hr/>
	1,26,40

12. The combined statement (voted and non-voted) given below shows the final actuals against the corresponding grants:—

Combined statement of grants and expenditure.

	Original grant.	Final grant.	Actual expenditure.
Voted . . . . .	42,23,69	43,01,78	39,95,38
Non-voted . . . . .	25,82,94	27,03,77	30,04,51
TOTAL . . . . .	68,06,63	70,05,55	69,99,89

It will be seen that in the aggregate the actual expenditure under *voted* was 2,28 lakhs less than the original and 3,06 lakhs less than the final grant. The *non-voted* actuals, however, showed an excess of 4,22 lakhs over the original grant and 3,01 lakhs over the final grant.

(a) Of the total savings of 3,06 lakhs under the voted expenditure, the bulk (about 1,72) occurred under "Debt Heads" in the grant for Loans and Advances bearing interest, the balance of 1,34 lakhs being the net result of variations under different heads.

Voted expenditure.

(b) The excess of 3,01 <sup>lakhs</sup> under non-voted expenditure was due mainly to the write-off of advances amounting to 3,40 lakhs made to the Persian Government during the years 1911-12 to 1922-23 and adjusted under the new Major Head "52.—Extraordinary Payments" in the Accounts of the Secretary of State for India.

Non-voted expenditure.

13. Before 1923-24, the practice was to base the final grants upon the Revised Estimates. This procedure was unsatisfactory as the final grants thus adopted could not be communicated to the Controlling and Administrative Officers for purposes of regulating their expenditure as they were sanctioned late in the year. The Public Accounts Committee in paragraphs 15-19 of their Report on the Accounts of 1921-22 commented adversely on the procedure and the Government of India agreed with the views of the Public Accounts Committee in their Resolution No. 37 A, dated the 15th January 1924. The year 1923-24 was the first year in which the final grants were based not upon Revised Estimates but upon the original grants *plus* modifications subsequently sanctioned. The effect of this new procedure has been that excesses over final grants have been fewer than in previous years.

Final grant not based on Revised Estimates.

As an exception to this procedure, the Revised Estimate in respect of expenditure incurred in England was, under the orders of the Government of India in the Finance Department, treated as the final grant, the disbursing and estimating officer being the same.

14. There was a reserve provision of Rs. 3,00,000 at the disposal of the Finance Department under "47.—Miscellaneous" but sums aggregating Rs. 3,00,016-6-5 were reappropriated by that Department from time to time for expenditure on various items as shown below. The reserve provision of 3 lakhs was, therefore, exceeded by Rs. 16-6-5 and this trifling excess was

Reserve at the disposal of the Finance Department.

due to the fact that no definite amount was sanctioned by the Finance Department on account of certain temporary appointments created in connection with the investigation of the contingent expenditure of the attached offices of the Government of India, the orders having been that the actual expenditure incurred on that account should be debited against the reserve at the disposal of that Department. The items of expenditure for which the reappropriations were made out of the above reserve are enumerated below :—

Province or area.	Major Heads.	Minor Heads, etc.	Amount.	Purpose.
			Rs. A. P.	
United Provinces	4.—Opium	Allowances, etc.—Rewards	5,000 0 0	To meet the cost of rewards sanctioned in connection with opium smuggling cases in the United Provinces.
India General	8.—Forests	.....	1,100 0 0	To meet charges for travelling allowances of Lt.-Colonel G. H. Willis, on special duty in connection with the enquiry into the Commercial working of the Central Government Forests.
Andamans and Nicobar Islands	"	.....	900 0 0	To meet anticipated excess expenditure in the South Andamans Forest Division.
India General	20.—Interest on other obligations.	Interest on special accounts.—Special Loans.	2,400 0 0	To meet the charges on account of interest on the sum deposited by Fatehulla Khan for the benefit of poor pilgrims.
Bombay	"	Interest on miscellaneous accounts.	3,681 0 0	To meet charges on account of interest on sums held by Government and repaid to non-enemy nationals.
India General	22.—General Administration.	Staff and Household of the Governor General :—		
	Heads of Provinces, etc.	Private Secretary to His Excellency the Viceroy.	2,661 0 0	To meet charges for certain appointments.
		Executive Council	4,000 0 0	To meet excess expenditure.
		Tour Expenses	6,285 0 0	To meet anticipated excess expenditure on maintenance and upkeep of Viceregal trains.
	Secretariat and Head Quarters Establishment.	Retrenchment office	2,505 0 0	To meet pay charges, etc., due to retention of the Retrenchment office.
		Home Department	20,066 5 0	To meet excess expenditure under certain heads.
		Finance Department	10,027 0 0	To meet pay charges, etc., of certain staff attached to the office of the Financial Adviser, Posts and Telegraphs.
		Finance Department	28,990 0 0	To meet (1) establishment charges etc., in connection with the enquiry into the separation of Accounts and Audit (2) cost of temporary appointments sanctioned for the investigation of the contingent expenditure of Secretariat offices, etc.
		Commerce Department	983 12 10	To meet certain debts raised by the Controller of War Accounts on account of special duty of Lt. Brown in 1919.
	Miscellaneous	Charges in connection with the visit of members of the India Council.	2,177 9 6	To meet cost of accommodation of Mr. B. N. Basu and Sahabzada Aftab Ahmed Khan in respect of journeys performed by the officers in India.
Central India	22.—General Administration	Local Fund Audit Establishment.	1,500 0 0	To meet cost of audit of Local Fund Accounts in Central India Agency.
		Carried over	92,176 11 4	

Province or area.	Major Heads.	Minor Heads.	Amount.	Purpose.
			Rs. A. P.	
Delhi	24.—Administration of justice.	Brought forward <i>Civil and Sessions Courts</i> Small Cause Courts	92,176 11 4	
India General	26.—Police	Cantonment Police	3,180 0 0	To meet rent charges of the building leased for courts of the temporary additional Sub-Judges Delhi. <i>Correction made vide 2nd list of Cues to the Appropriation Report.</i>
Burma	27.—Ports and Pilotage.	....	30,000 0 0	To meet excess expenditure.
Bombay	"	....	1,660 0 0	
India General	32.—Medical	Grants for medical purposes.	500 0 0	To cover excess expenditure over the grant of Rs. 1,600 under "Hospital Aid F.n.d. Simla."
		Medical Establishment—Superintendence—Director General, Indian Medical Service.	1,960 0 0	To meet expenditure on account of concession in respect of leave pay and travelling allowance of certain retrenched officers of the office of the Director General, Indian Medical Service.
Delhi	"	Hospitals and Dispensaries	7,500 0 0	To meet cost of medicines, diet, etc., for Delhi Hospital.
India General	35.—Industries.	Industries	700 0 0	To meet pay and travelling allowance of Mr. H. G. Barker, late assistant to the Honorary Adviser to Government on Root production.
"	37.—Miscellaneous Department.	Actuary to the Government of India.	875 0 0	To meet pay charges of a temporary appointment.
"	"	Indian War Memorial	2,381 7 4	To meet salary, etc., of Indian War Memorial representatives.
"	"	Census	3,192 0 0	To meet anticipated excesses.
Bengal	"	"	22,913 0 0	
Burma	"	"	11,000 0 0	To meet expenditure on travelling allowance.
Punjab	"	Registrar of Joint-stock Companies.	100 0 0	
Bihar and Orissa.	"	"	300 0 0	To meet excess expenditure.
Bombay	43.—Famine Relief.	....	7,395 8 0	To meet expenditure on direct famine relief in the Palanpur Agency, Bombay.
		....	2,400 0 0	To meet indirect expenditure on famine relief in non-judicial states in the Palanpur Agency, Bombay.
Central India	45.—Superannuation Allowances and Pensions.	....	3,000 0 0	To meet anticipated excesses in the Central India Agency.
Punjab	46.—Stationery and Printing.	....	10,830 0 0	To meet excess expenditure on printing work incurred in the Punjab.
India General	47.—Miscellaneous.	Miscellaneous and Unforeseen Charges.	5,000 0 0	To meet expenditure in connection with the visit of His Excellency the Viceroy to Bangalore.
	"	"	92 6 0	To meet expenditure incurred by Director, Royal Indian Marine.
	"	Cost of books and periodicals.	5,000 0 0	To meet anticipated excess.
	"	Special Commissions of Enquiry.	30,721 9 9	To meet anticipated excesses under various Commissions and Committees of Enquiry.
		Carried over	2,51,760 10 5	



Province or area.	Major Head.	Minor Heads.	Amount.	Purpose.
			Rs. A. P.	
		Brought forward	2,51,760 10 5	
Central India	47.—Miscellaneous.	Miscellaneous and Unforeseen Charges.	10,335 0 0	To meet certain claims of the Great Indian Peninsula Railway Company.
Ajmer	"	Irrecoverable Temporary Loans written-off.	4,370 0 0	To meet the remission of half of the outstanding balance of takavi loans advanced to Isti-mardars in Ajmer.
Delhi	"	Miscellaneous Unforeseen Charges	324 0 0	To meet payment to the Tinkotra Club, Delhi.
Central Provinces.	"	Irrecoverable Temporary Loans written-off.	700 0 0	To meet certain remissions of advances in Central Provinces.
Bengal	"	Donation for charitable purposes.	{ 1,250 0 0 210 0 0	To meet cost of reprinting of certain distressed British Seamen and compensation granted to dependents of some deceased British and German Seamen.
		Cost of Books and Periodicals.	2,000 0 0	To meet excess expenditure.
Madras	"	Miscellaneous and Unforeseen Charges.	1,367 0 0	To cover the write-off of the irrecoverable balance of motor car advance made to Rev. J. S. Price.
Bombay	"	"	13,576 12 0	To meet the reimbursement to the Thakur of Ambliara of the cost of prosecution and certain miscellaneous charges.
India General	<del>XXXIII</del> XXXIII.—Public Health.	Refunds	2,500 0 0	
Madras (Coorg).	XXX.—Civil Works	"	200 0 0	
Bombay	XXXV.—Miscellaneous.	"	3,000 0 0	To meet excesses anticipated.
United Provinces.	XXXIV.—Stationery and Printing.	"	3,647 0 0	
Bengal	XXXIII.—Receipts in aid of Superannuation.	"	1,300 0 0	
Madras	51-A Miscellaneous Adjustments between Central and Provincial Governments.		3,446 0 0	To cover the grant of an assignment to Madras Revenues.
		Total	3,00,016 6 5	

*Changes in classification.*

15. The following important changes in the classification of the revenue and expenditure of the Central Government were introduced in the accounts for the year 1923-24 :—

*Revenue.*

- (1) *XXXV.—Miscellaneous.*—The fees for the audit of the accounts of Wards and attached Estates by the Local Fund Audit Establishment, which were credited to the Central Government under the Minor head "Fees for Government Audit" were treated as Provincial in the Governor's Province with effect from the year 1923-24 under the orders of the Auditor General.
- (2) *XXXV.—Miscellaneous.*—Recoveries effected in India of charges incurred in England on relief and repatriation of destitute natives of India are to be credited to "XXXV.—Miscellaneous.—Miscellaneous (Central)."
- (3) *XXXIII.—Receipts in aid of Superannuation.*—The amount of contributions for leave and pension of Government servants transferred to Foreign service who were permanently employed in a Commercial Department before their transfer to Foreign Service were ordered to be credited to the Commercial Department concerned.
- (4) Lapses of Revenue and Personal Deposits occurring on or after 1st April 1923 were ordered to be treated as central if they related to central subjects.
- (5) A new major head "XL—Extraordinary Receipts" was opened with the sanction of the Secretary of State to record special receipts of non-recurring character.

*Expenditure.*

- (6) The charges on account of the Local Audit Department in Provinces were previously debited directly to Provincial under "22—General Administration," but as the Department was under the control of the Auditor General, the primary debit of establishment, etc., charges in 1923-24 was recorded under "23—Audit" instead of under "22—General Administration (Provincial)," share debitable to Provincial Government being transferred to "22—General Administration" at the end of the year.
- (7) The expenditure on account of the establishment of the Protector of Pilgrims at Bombay and Karachi was, under the orders of the Government of India, treated as central and debited to the Major head "29—Political." It was formerly debited to "26—Police—Presidency Police—Provincial."
- (8) The cost of Electrical Inspector which was previously recorded under "35—Industries" was, in accordance with the orders of the Auditor General, adjusted under "37—Miscellaneous Departments" in accounts for 1923-24.
- (9) With effect from 1st April 1923 the pensionary charges of Commercial Departments (*viz.*, Railways, Irrigation, Posts and Telegraphs) were ordered by the Government of India to be adjusted under the appropriate commercial heads of account, *viz.*, "12—Miscellaneous Railway Expenditure" "15—Miscellaneous Irrigation Expenditure" and "17—Posts and Telegraphs" respectively instead of under "45—Superannuation Allowances etc."
- (10) It was decided that the cost of Indian newspapers and periodicals supplied to the India Office and the High Commissioner for India by the Provincial Governments should be debited to Central Revenues and adjusted under "47—Miscellaneous—Cost of Books and Periodicals."

- (11) To exhibit separately the charges in connection with the training of Political Probationers in the United Provinces the sub-head "Training of Political Probationers" was, under the orders of the Government of India, opened under "25—Political."
- (12) The cost of rewards to female relations of Government officers, for proficiency in Oriental Languages was ordered to be debited to the minor head "Miscellaneous unforeseen charges" subordinate to the major head "47—Miscellaneous."
- (13) A new major head "52—Extraordinary payments" was, with the sanction of the Secretary of State, opened to record special expenditure of non-recurring character.
- (14) It was decided by Government with the concurrence of the Auditor General that the minor head "Stationery Office at the Presidency" should be changed to "Stationery Offices" and the minor head "Stationery Stores" should be changed to "Purchase of Stationery Stores."
- (15) The minor heads "Metallurgical Inspector" and "Alipur Test House" were abolished and the charges relating thereto were ordered to be adjusted under the minor head "Stores Department", subordinate to the major head "37—Miscellaneous Departments."
- (16) No important modifications under detailed heads were ordered by the Accountant-General, Central Revenues.

#### *Committee on Public Accounts.*

16. This Committee is a Statutory Body constituted each year in pursuance of Rules 50 and 51 of the Indian Legislative Rules. It consists of 12 members of whom 8 are elected by the non-official members of the Legislative Assembly. The Hon'ble the Finance Member is the Chairman of the Committee, who has a second or casting vote in the case of an equality of votes on any matter.

(ii) Its main duty is a scrutiny of the Audit and Appropriation Accounts of the Central Government. In exercising this function it will not only satisfy itself that the money voted has been spent within the scope of the Demand granted by the Assembly but will also bring to the notice of the Assembly all re-appropriations from one grant to another, and every re-appropriation out of the grant which is not made in accordance with rules, all cases in which it is proved to be either an offence against financial rules or a waste of public money and all expenditure which the Finance Department specifically wishes to be brought to the notice of the Assembly. In the performance of its duties, the most effective work that can be done by the Public Accounts Committee is to scrutinise the measures adopted to ensure that expenditure is kept within grants and to ask the Executive to rectify any defects that may become apparent in the course of such scrutiny.

#### *Standing Finance Committee.*

17. Side by side with the Committee of Public Accounts stands another, viz., the Standing Finance Committee. This Committee has been appointed in pursuance of a decision of the Legislative Assembly. It consists of 10 elected members, to which is added one on nomination by the Governor-General, and the latter is the Chairman of the Committee. The main difference in the work performed by the two bodies, viz., Committee on Public Accounts and Standing Finance Committee, is that while the former deals with expenditure after it has been incurred the latter deals with proposals for expenditure before they are sanctioned or included in Budget.

(ii) The chief functions of this Committee are :—

- (1) To scrutinise fresh charges before they are incorporated in the Budget.
- (2) To scrutinise Demands for supplementary votes before they are put to the Assembly.
- (3) To scrutinise the details of various estimates which are placed before the Assembly.

The functions of this Committee are not restricted to votable expenditure, as the Hon'ble the Finance Member has decided ordinarily to refer to the Committee any new proposals for non-voted civil expenditure also, with the object of obtaining its advice on them.

18. A consolidated statement of expenditure in India and England showing grants and corresponding actuals (voted and non-voted) is given at pages 12—15 of the Appropriation Report.

Consolidated statement of expenditure against grant (England and India combined).

19. Statement A at page (16) shows the excesses over voted grants which require the sanction of the Legislative Assembly. Statement B at page (17) shows the excesses over non-voted grants which require the sanction of the Government of India in the Finance Department.

## Consolidated statement of expenditure against grant

Name of grant.	Major heads.	Amount of grant for		
		In India.		In
		Voted.	Non-voted.	Voted.
		Rs. .	Rs.	Rs.
Customs . . . . .	1.—Customs . . . . .	65,18,150	9,43,650	...
Taxes on Income . . . . .	2. Taxes on Income . . . . .	63,56,387	3,69,613	...
Salt . . . . .	3.—Salt . . . . .	1,13,62,630	40,41,470	...
Opium . . . . .	4.—Opium . . . . .	2,63,58,000	1,16,000	...
Excise . . . . .	6.—Excise . . . . .	1,000	6,000	...
Stamps . . . . .	7.—Stamps . . . . .	—50,35,000	...	3,20,000
Forest . . . . .	8.—Forests . . . . .	9,10,100	4,33,223	...
Irrigation, Navigation, etc.	XIII.—Working Expenses, 15.—Other Revenue Expenditure and 16.—Construction, etc., etc.	12,41,600	95,225	8,500
Interest on ordinary Debt and Sinking Fund.	19 Interest on ordinary and 21 reduction or avoidance of Debt.	7,000	7,28,61,000	16,000
Interest on Miscellaneous obligations.	20.—Interest on other obligations.	3,21,62,081	18,000	..
General Administration . . . . .	22.—General Administration.	74,00,036	36,59,848	...
Audit . . . . .	23.—Audit . . . . .	69,44,020	7,16,000	...
Administration of Justice . . . . .	24.—Administration of Justice.	1,35,000	41,000	...
Jails and Convict Settlements.	25.—Jails, etc. . . . .	2,000	11,000	...
Police . . . . .	26.—Police . . . . .	63,100	53,000	...
Ports and Pilotage . . . . .	27.—Ports and pilotage	11,48,166	11,71,494	...
Survey of India . . . . .	30.—Scientific Departments.	23,23,000	7,76,000	...
Meteorology . . . . .		5,82,000	58,000	...
Geological Survey . . . . .		1,89,000	3,21,000	...
Botanical Survey . . . . .		17,82,000	25,000	...
Zoological Survey . . . . .		1,27,000	28,000	..
Archaeology . . . . .		12,45,000	1,27,000	...
Mines . . . . .		1,08,000	1,11,000	...
Other Scientific Departments.		4,60,330	1,18,000	...
Education . . . . .	31.—Education . . . . .	2,49,000	28,000	...
Medical Services . . . . .	32.—Medical . . . . .	7,74,460	3,90,001	...
Public Health . . . . .	33.—Public Health . . . . .	3,51,720	1,54,880	...
Agriculture . . . . .	34.—Agriculture . . . . .	10,57,000	3,15,000	...
Civil Veterinary Services . . . . .	Do. . . . .	6,11,000	84,000	...
Industries . . . . .	35.—Industries . . . . .	24,200	7,000	..
Aviation . . . . .	36.—Aviation . . . . .	12,500	6,500	...
Commercial Intelligence . . . . .	37.—Miscellaneous Departments.	2,39,000	40,000	...
Census . . . . .		98,435	44,220	...
Emigration—Internal . . . . .		56,000	8,000	...
“ External . . . . .		62,000	8,794	...
Carried over, . . . . .		10,78,36,364	8,71,85,817	3,43,600

(India and in England combined) for 1923-24.

Expenditure.		Actual Expenditure.				Total. expenditure.
England.	Total grant.	In India.		In England.		
Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	74,62,000	61,76,262	8,33,204	...	..	70,03,466
...	7,26,000	68,16,823	3,18,563	.	...	61,35,392
...	1,33,91,000	97,19,014	38,40,573	...	..	1,35,59,587
...	2,61,74,000	2,57,26,575	99,040	.	...	2,58,25,615
...	7,000	...	...		..	....
...	-27,15,000	-38,35,581	..	2,96,191	...	-35,39,390
...	13,43,422	7,66,662	4,28,375	...	..	11,95,037
40,000	14,38,325	12,40,009	1,04,181	981	65,122	14,10,243
6,36,40,000	13,65,23,000	7,184	7,05,20,272	14,594	6,36,31,620	14,31,76,670
76,000	3,22,56,981	3,00,56,481	30,901	...	70,519	3,01,57,904
...	1,10,68,881	67,47,931	35,88,991	...	...	1,03,36,923
...	76,60,020	66,39,056	5,65,899	...	...	72,04,955
.	1,76,000	1,35,654	28,101	...	...	1,64,055
...	13,000	5,070	13,409	...	...	18,479
...	1,16,160	52,828	74,232	...	...	1,27,000
...	23,19,660	10,77,916	11,01,642	...	...	21,78,958
...	30,98,000	22,27,015	7,72,314	...	...	29,99,329
...	6,40,000	5,70,909	56,699	...	...	6,27,608
...	5,10,000	1,56,784	3,34,936	...	...	4,91,720
..	18,97,000	16,64,724	22,134	...	...	16,86,868
...	1,55,600	1,22,203	26,184	...	...	1,48,387
...	13,72,000	11,71,880	94,689	.	...	12,66,069
...	2,17,000	1,02,857	1,08,018	...	...	2,10,885
...	5,87,830	4,23,379	1,90,632	...	...	5,23,011
...	2,77,000	1,63,256	-9,828	...	...	1,53,428
...	11,64,460	7,39,388	3,58,053	...	...	10,97,441
...	5,06,690	2,68,318	1,50,039	...	...	4,18,357
...	13,72,000	10,25,452	2,74,695	...	...	13,00,147
...	6,85,000	6,14,319	80,463	...	...	6,94,782
...	31,290	23,015	4,119	...	...	27,134
...	19,000	11,787	6,000	...	...	17,787
...	2,79,000	2,21,882	35,009	...	..	2,57,491
...	1,42,655	54,428	42,573	...	...	97,001
...	64,000	42,898	8,250	...	...	51,148
...	70,794	69,882	15,969	...	...	85,851
6,88,06,000	25,92,70,881	9,99,98,789	9,90,28,634	3,11,716	6,37,70,261	25,71,09,400

## Consolidated statement of expenditure against grant (India)

Name of grant.	Major heads.	Amount of grant for		
		In India.		In
		Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.
Brought forward . . .		10,79,35,334	8,71,85,817	3,43,500
Joint Stock Companies . . .	37 Miscellaneous Departments	1,33,700	...	...
Miscellaneous Departments . . .		19,35,779	2,54,816	...
Currency . . .	38 Currency . . .	19,51,210	1,74,050	...
Mint . . .	39 Mint . . .	15,15,000	1,41,000	...
Civil Works . . .	41 Civil Works . . .	1,12,80,314	2,69,500	53,000
Famine Relief . . .	43 Famine Relief . . .	7,395	...	...
Superannuation allowances and pensions.	45 Superannuation, etc. . .	35,11,500	1,01,80,238	18,14,000
Stationery and Printing . . .	46 Stationery and Printing . . .	31,55,038	76,000	18,67,000
Miscellaneous . . .	47 Miscellaneous . . .	20,12,679	33,68,279	...
Adjustment with Provincial Governments	51A Adjustment with Provincial Governments.	19,02,446	...	...
Refunds . . .	Various Major heads.	6,85,047	3,04,69,513	...
North-West Frontier Province.		1,01,03,252	1,23,08,717	..
Baluchistan . . .		27,25,020	47,37,195	...
Delhi . . .		29,30,504	4,14,800	...
Coorg . . .		13,06,000	1,00,150	...
Ajmer-Merwara . . .		14,06,558	1,61,000	...
Andamans and Nicobar Islands.		41,23,320	1,73,580	...
Rajputana . . .		4,51,810	9,28,701	...
Central India . . .		6,50,835	8,43,170	...
Hyderabad . . .		1,69,070	3,77,170	...
Expenditure in England under the control of the Secretary of State.		...	...	17,01,000
Expenditure in England under the control of the High Commissioner.		...	...	76,82,000
Land Revenue . . .	5 Land Revenue . . .	...	10,000	...
Ecclesiastical . . .	28 Ecclesiastical . . .	...	27,26,743	...
Political . . .	29 Political . . .	...	1,66,47,591	...
Territorial and Political Pension.	44 Territorial and Political pensions.	...	26,78,054	...
Bangalore . . .	Various Major heads . . .	...	20,00,162	...
Irrigation works not charged to Revenue.	55 Irrigation, etc. . .	5,000	...	2,000
Delhi Capital Outlay . . .	57 Initial expenditure, etc.	1,61,13,000	3,84,000	6,81,000
Interest Free Advances	Debt heads	9,18,99,000	...	...
Loans and Advances bearing Interest.		14,48,68,000	...	...
Extraordinary payments . . .	52 Extraordinary payment.	...	...	...
GRAND TOTAL . . .		41,60,84,171	18,38,93,619	1,40,93,500

and England combined) for 1923-24.

expenditure.		Actual Expenditure.				Total. expenditure.
England.	Total grant.	In India.		In England.		
Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,38,06,000	25,92,70,681	9,99,98,789	9,30,28,634	3,11,716	6,37,70,261	25,71,09,400
...	1,33,700	1,01,857	16,800	...	...	1,18,657
...	21,90,595	17,19,086	2,45,953	...	...	19,65,039
...	51,25,300	44,53,694	1,64,510	...	...	46,18,204
...	17,43,000	14,44,031	77,960	...	...	15,21,991
70,000	1,76,73,114	1,26,66,851	42,65,136	35,124	64,479	1,70,31,590
...	7,395	...	...	...	...	...
1,85,41,000	340,79,738	8,11,330	83,93,257	17,89,488	1,78,04,954	2,88,04,029
12,000	50,70,938	33,58,821	66,649	15,18,346	...	49,43,816
...	56,80,958	17,01,724	27,77,487	...	...	44,79,311
...	19,09,446	37,97,921	857	...	...	37,98,778
...	3,11,55,160	7,81,755	2,92,72,165	...	...	3,00,53,920
...	2,25,01,969	96,71,960	1,14,08,595	...	...	2,10,80,555
...	74,63,115	25,82,088	45,01,461	...	...	70,83,549
...	33,75,394	27,88,819	5,01,266	...	...	32,40,078
...	14,06,150	10,91,647	94,822	...	...	11,86,469
...	16,57,558	13,26,207	1,50,712	...	...	14,76,919
...	42,96,900	34,87,515	1,69,663	...	...	36,57,178
...	13,80,514	4,35,834	8,66,345	...	...	13,02,179
...	14,94,005	5,97,999	7,72,479	...	...	13,70,478
...	5,47,140	1,57,743	3,39,570	...	...	4,97,312
8,52,000	25,53,000	...	...	15,52,813	8,58,531	24,11,344
31,39,000	1,07,71,000	...	...	67,56,653	28,86,220	96,42,873
...	10,000	...	20,582	...	...	20,582
2,78,000	30,04,743	...	24,26,496	...	2,52,390	26,78,886
-3,89,000	1,62,58,591	...	1,54,65,714	...	-2,59,523	1,52,06,191
1,24,000	28,02,054	...	25,40,971	...	1,23,739	26,84,710
...	29,90,162	...	28,53,212	...	...	28,53,212
...	7,000	13,104	...	...	...	13,104
50,000	1,72,28,000	1,44,82,750	3,84,305	5,63,473	43,124	1,54,73,652
...	9,18,99,000	9,23,44,006	...	...	...	9,23,44,006
..	14,48,68,000	12,72,44,586	...	...	...	12,72,44,586
...	...	...	1,03,88,688	...	2,37,07,519	3,40,96,207
8,64,83,000	70,05,54,320	38,70,10,109	19,11,99,289	1,25,27,613	10,92,51,694	69,99,88,705



## Statement (A) showing excesses over Voted grants which require the sanction of the Legislature.

Name of Grant.	Original Grant.	Modifications sanctioned by Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess requiring sanction of the Legislature.
		Addition.	Reduction.		Addition.	Reduction.			
	1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Administration of Justice . . .	...	1,35,000	...	1,35,000	...	...	1,35,000	1,35,654	654
Jails and Convict Settlements . .	2,000	...	...	2,000	...	...	2,000	5,070	3,070
Civil Veterinary Services . . .	6,11,000	...	...	6,11,000	...	...	6,11,000	6,14,319	3,319
Emigration—External . . .	44,000	18,000	...	62,000	1,400	1,400	62,000	69,882	7,882
Civil Works . . . . .	1,16,37,000	1,01,000	...	1,17,38,000	15,19,330	19,24,016	1,13,33,314	1,27,01,975	13,68,661
Adjustments with Provincial Government.	3,62,000	15,44,000	...	19,06,000	42,285	38,839	19,09,416	37,97,921	18,88,475
Refunds . . . . .	7,17,000	78,000	...	7,95,000	10,647	1,20,000	6,85,647	7,81,755	96,108
Irrigation works not charged to Revenues.	22,000	...	...	22,000	—9,000	6,000	7,000	13,101	6,101
Debt head:—									
Interest Free Advances . . .	9,13,69,000	5,30,000	...	9,18,99,000	...	...	9,18,99,000	9,23,44,006	4,45,006
TOTAL .	10,47,64,000	24,06,000	...	10,71,70,000	15,64,662	20,90,255	10,66,44,407	11,04,63,6	38,19,279

*Statement (B) showing excesses over Non-voted grants which require the sanction of the Government of India, Finance Department.*

Name of Grant.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess requiring sanction of the Government of India.
		Addition.	Reduction.		Addition.	Reduction.			
—	1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Ordinary Debt and Sinking Fund.	13,99,74,000	63,91,000	98,64,000	13,65,01,000	...	...	13,65,01,000	14,31,54,892	66,53,892
Interest on Miscellaneous Obligations.	54,000	40,000	...	94,000	..	...	94,000	1,01,420	7,490
Jails and Convict Settlements	11,000	...	...	11,000	...	...	11,000	13,409	2,409
Police . . . . .	53,000	...	...	53,000	...	...	53,000	74,232	21,232
Geological Survey . . . .	4,01,000	...	80,000	3,21,000	...	...	3,21,000	3,34,936	13,936
Emigration—Internal . . .	8,000	...	.	8,000	...	...	8,000	250	250
Emigration—External . . .	7,000	1,794	...	8,794	...	...	8,794	15,969	7,176
Joint Stock Companies . .	...	...	...	...	...	...	...	16,800	16,800
Stationery and Printing . .	48,000	...	...	48,000	...	...	48,000	66,649	18,649
Adjustments with Provincial Governments.	...	...	...	...	...	...	...	857	857
Delhi . . . . .	4,50,000	...	5,110	4,44,890	11,714	11,714	4,44,890	5,01,266	56,376
Expenditure under control of the Secretary of State.	8,35,000	89,000	72,000	8,52,000	...	...	8,52,000	8,58,531	6,531
Revenue . . . . .	10,000	...	...	10,000	...	...	10,000	20,582	10,582
Ordinary payments . . .	...	...	...	...	...	...	...	3,40,96,207	3,40,96,207
<b>TOTAL</b>	<b>14,18,51,000</b>	<b>65,21,794</b>	<b>1,00,21,110</b>	<b>13,83,51,684</b>	<b>11,714</b>	<b>11,714</b>	<b>13,83,51,684</b>	<b>17,92,64,000</b>	<b>4,09,12,316</b>

## APPROPRIATION ACCOUNTS.

*Appropriation Accounts by Grants (Voted) for the year 1923-24.*

Name of Grant.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any) requiring report to Legislature.	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Duties	62,17,000	3,03,000	...	65,20,000	26,100	27,950	65,18,450	61,70,262	...	3,48,188
Taxes on Income	58,93,000	5,23,000	...	64,16,000	13,53,200	11,12,813	63,56,387	58,16,829	...	5,39,558
Electricity	1,13,84,000	...	...	1,13,84,000	1,21,410	1,52,880	1,13,52,530	97,19,014	...	16,33,516
Grain	1,86,53,000	77,00,000	...	2,63,53,000	55,412	50,442	2,63,58,000	2,57,26,575	...	6,31,425
Excise	1,000	...	...	1,000	...	...	1,000	...	...	1,000
Grants	-3,35,000	...	...	-3,35,000	...	23,80,000	-27,15,000	-35,39,390	...	8,21,390
Interest	9,28,000	...	...	9,28,000	29,770	47,571	9,10,199	7,66,662	...	1,43,537
Navigation, etc.	12,97,000	27,600	...	13,21,000	1,67,715	2,38,615	12,53,100	12,10,910	...	12,160
Interest on Ordinary Debt.	22,000	...	...	22,000	...	...	22,000	21,778	...	222
Interest on Miscellaneous Obligations.	3,20,93,000	73,000	10,000	3,21,56,000	1,67,381	1,61,300	3,21,62,081	3,00,56,184	...	21,05,597
General Administration	68,90,000	5,11,000	...	74,01,000	17,55,811	17,47,775	74,03,035	67,47,931	...	6,61,105
Audit	69,72,000	...	...	69,72,000	7,52,872	7,50,852	69,44,020	66,39,056	...	3,04,964
Administration of Justice	...	1,35,000	...	1,35,000	...	...	1,35,000	1,35,651	651	...
Prisons and Convict Settlements.	2,000	...	...	2,000	...	...	2,000	5,070	3,070	...
Police	22,000	40,000	...	62,000	1,160	...	63,160	52,828	...	10,332
Ports and Pilotage	11,08,000	17,000	...	11,25,000	49,024	25,858	11,48,166	10,77,916	...	70,250
Survey of India	19,97,000	3,54,000	28,000	23,23,000	25,000	25,000	23,23,000	22,27,015	...	95,985
Meteorology	5,62,000	20,000	...	5,82,000	...	...	5,82,000	5,70,909	...	11,091
Geological Survey	1,72,000	17,000	...	1,89,000	...	...	1,89,000	1,56,784	...	32,216
Botanical Survey	17,82,000	...	...	17,82,000	...	...	17,82,000	16,64,731	...	1,17,266
Zoological Survey	1,10,000	17,000	...	1,27,000	...	...	1,27,000	1,22,203	...	4,797
Archæology	12,45,000	...	...	12,45,000	...	...	12,45,000	11,71,380	...	73,620
Antiquities	1,06,000	...	...	1,06,000	...	...	1,06,000	1,02,867	...	3,133
Other Scientific Departments.	4,70,000	...	...	4,70,000	...	670	4,69,330	4,22,379	...	46,951
Education	2,49,000	...	...	2,49,000	...	...	2,49,000	1,63,256	...	85,744
Medical Services	7,30,000	39,000	...	7,69,000	5,660	200	7,71,460	7,39,388	...	35,072
Public Health	3,57,000	...	...	3,57,000	...	5,280	3,51,720	2,68,318	...	88,402
Agriculture	6,61,000	3,96,000	...	10,57,000	...	...	10,57,000	10,25,452	...	31,548
TOTAL (C. O.)	9,95,88,000	1,01,72,000	38,000	10,97,22,000	45,10,875	70,57,286	10,71,75,639	9,92,72,294	3,724	79,07,069

## APPROPRIATION ACCOUNTS:

*Appropriation Accounts by Grants (Voted) for the year 1923-24.*

Name of Grant.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any) requiring report to Legislature.	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	9,95,88,000	1,01,72,000	38,000	10,97,22,000	45,10,875	70,57,236	10,71,75,639	9,92,72,294	3,724	79,07,089
Civil Veterinary Services	6,11,000	...	...	6,11,000	...	...	6,11,000	6,14,319	3,319	...
Industries	44,000	...	...	44,000	2,790	22,500	24,290	23,015	...	1,275
Aviation	19,000	...	...	19,000	300	6,800	12,500	11,787	...	713
Commercial Intelligence	2,13,000	26,000	...	2,39,000	...	...	2,39,000	2,21,882	...	17,118
Census	25,000	31,000	...	57,000	55,608	14,173	98,435	54,428	...	44,007
Emigration—Internal	56,000	...	...	56,000	1,600	1,600	56,000	42,898	...	13,102
“ External	44,000	18,000	...	62,000	1,400	1,400	62,000	69,882	7,882	...
Joint Stock Companies	1,33,000	...	...	1,33,000	2,700	2,000	1,38,700	1,01,857	...	31,843
Miscellaneous Departments	18,37,000	1,80,000	...	20,17,000	76,459	1,57,680	19,35,779	17,19,086	...	2,16,693
Currency	49,68,000	...	...	49,68,000	4,11,757	4,28,517	49,51,240	44,53,694	...	4,97,546
Mint	15,95,000	...	...	15,99,000	1,02,274	1,02,274	18,99,000	14,44,031	...	1,54,969
Civil Works	1,16,37,000	1,01,000	...	1,17,38,000	15,19,330	19,24,016	1,13,33,314	1,27,01,975	13,68,661	...
Famine Relief	...	...	...	...	7,395	...	7,395	...	...	7,395
Superannuation Allowances and Pensions	38,44,000	15,86,400	39,400	53,91,000	23,750	55,250	53,58,500	26,00,818	...	27,57,682
Stationery and Printing	57,92,000	...	...	57,92,000	1,31,324	9,00,386	50,22,938	48,77,167	...	1,45,771
Miscellaneous	21,23,000	2,29,000	...	23,52,000	79,053	4,18,374	20,12,679	17,01,724	...	3,10,955
Adjustments with Provincial Government	3,62,000	15,44,000	...	19,06,000	42,285	36,839	19,09,446	37,97,921	18,88,475	...
Refunds	7,17,000	78,000	...	7,95,000	10,647	1,20,000	6,85,647	7,81,755	96,108	...
North-West Frontier Province	1,02,00,000	1,92,000	1,60,000	1,02,32,000	3,58,865	3,97,613	1,01,93,252	96,71,960	...	5,21,291
Baluchistan	26,83,000	58,000	...	27,41,000	2,17,515	2,32,595	27,25,920	25,82,088	...	1,43,832
Delhi	28,33,000	83,110	110	29,21,000	94,564	85,060	29,30,504	27,38,812	...	1,91,692
Coorg	13,17,000	19,000	...	13,36,000	58,340	88,340	13,06,000	10,91,647	...	2,14,353
Ajmer and Merwara	14,67,600	35,000	...	15,02,000	13,870	19,312	14,96,558	13,26,207	...	1,70,351
Andamans and Nicobar Islands	41,57,000	...	...	41,57,000	7,410	41,090	41,23,320	34,67,515	...	6,55,805
Rajputana	4,39,000	17,000	...	4,56,000	29,983	34,173	4,51,810	4,35,834	...	15,976
Central India	6,32,000	14,000	...	6,46,000	19,985	15,150	6,40,835	5,97,999	...	42,836
Hyderabad	1,77,000	...	...	1,77,000	...	7,030	1,69,970	1,57,742	...	12,228
Expenditure in England under the control of the Secretary of State	14,82,000	2,94,000	75,000	17,01,000	...	...	17,01,000	15,52,813	...	1,48,187
Do. of the High Commissioner for India	77,86,000	...	...	77,86,000	7,80,000	9,34,000	76,32,000	67,56,653	...	8,75,347
Irrigation Works not charged to Revenue	22,000	...	...	22,000	—9,000	6,000	7,000	13,104	6,104	...
Delhi Capital outlay	1,92,24,000	...	...	1,93,24,000	1,43,000	26,73,600	1,67,94,000	1,50,46,223	...	17,47,777
Interest Free Advances	9,13,69,000	5,30,000	...	9,18,99,000	...	...	9,18,99,000	9,23,44,006	4,45,006	...
Loans and Advances bearing interest	14,48,68,000	...	...	14,48,68,000	...	...	14,48,68,000	12,72,44,586	...	1,76,234
TOTAL	42,28,69,000	1,52,12,510	3,12,510	43,72,69,000	86,94,679	1,57,86,008	43,01,77,671	39,95,37,722	38,19,279	3,44,591
Deficiency of actual expenditure as compared with net grant Rs.								3,06,39,949		

*Distribution Statement of Grant No. 1.—Customs (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India. . . . .	30,000	...	...	30,000	...	...	30,000	...	...	30,000
Madras . . . . .	7,67,600	...	...	7,67,600	26,400	26,400	7,67,600	7,12,537	...	55,063
Bombay . . . . .	25,91,513	...	...	25,91,513	...	1,550	25,89,963	24,50,529	...	1,39,434
Bengal . . . . .	21,15,000	...	...	21,15,000	...	...	21,15,000	20,24,374	...	90,626
Burma . . . . .	9,79,500	...	...	9,79,500	...	...	9,79,500	9,28,108	...	51,392
Bihar and Orissa . . . . .	17,000	...	...	17,000	...	...	17,000	16,114	...	886
Central Provinces . . . . .	2,000	...	...	2,000	...	...	2,000	722	...	1,278
Exchange . . . . .	18,000	...	...	18,000	...	...	18,000	37,278	19,278	...
For rounding . . . . .	—613	...	...	—613	...	...	—613	...	613	...
Lump reduction made by the Assembly.	—3,03,000	(a) 3,03,000	...	...	...	...	...	...	...	...
<b>TOTAL</b> . . . . .	<b>62,17,000</b>	<b>3,03,000</b>	<b>...</b>	<b>65,20,000</b>	<b>26,400</b>	<b>27,950</b>	<b>65,18,450</b>	<b>61,70,262</b>	<b>19,891</b>	<b>3,68,079</b>
Deficiency of actual expenditure as compared with net grant Rs.								3,48,188		

(a) Voted by the Legislative Assembly on the 20th February 1924 in partial restoration of the lump cut of 4 lakhs originally made from the Demand, the balance of 97 being distributed among the Provinces.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

Exchange.—The excess under the head was due to increased expenditure in England. In respect of expenditure in England it was decided by the Finance Department that the revised estimate should be treated as final grant, but no alteration was made by that Department under "Exchange," corresponding with alterations in the Revised Estimates of Expenditure in England.

**INDIA.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1.—Customs.	1 Customs.	Sea customs . . . . .	30,000	...	...	30,000	...	...	30,000	...	...	30,000
		<b>Total</b> . . . . .	30,000	...	...	30,000	...	...	30,000	...	...	30,000
		Deficiency of actual expenditure as compared with net grant Rs.								30,000		

*Explanation of the causes of variation between Expenditure and Grant.*

I. Customs.—In March 1923, the Government of India sanctioned the creation of 3 temporary appointments of Assistant Collectors in the non-civilian cadre of the Imperial Customs Service as a leave reserve, and as there was no time to make provision of funds for these appointments in the Budgets of the maritime Provinces, a lump provision of 30 was made under "India." Expenditure against the provision of 30 under "India" was actually incurred and adjusted under "Pay of officers" at the various ports but no formal re-appropriation was sanctioned.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 1 Customs.	1.—Customs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1.—Sea Customs—pay, allowances and contingencies.	6,44,200	...	...	6,44,200	...	26,400	6,17,800	5,74,412	...	43,388
		2.—Land Customs—pay, allowances and contingencies.	1,23,400	...	...	1,23,400	26,400	...	1,49,800	1,38,125	...	11,675
		Total	7,67,600	...	...	7,67,600	26,400	26,400	7,67,600	7,12,537	...	55,063
Deficiency of actual expenditure as compared with net grant Rs.										55,063		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (1)—The savings occurred mainly under (a) out-posts (Pay of Officers Rs. 15,307) and (b) Madras Sea Customs (Pay of Establishment Rs. 17,886, Supplies and Services Rs. 7,713 and Contingencies Rs. 2,114).

The causes for savings under (a) were as follows :—Several officiating officers in the various grades did not draw the full pay of the posts, in which they acted. The special pay of Rs. 50 per mensem drawn by Inspectors was abolished from 1st July 1923. The post of Inspector, Mangalore Customs Circle, was vacant for a few months and some Sub-Inspectors were ordered to do duty in the frontier and their pay was debited to Land Customs.

The principal causes for the several items of savings included under (b) were that (1) additional pay for officiating was not allowed to Deputy Superintendents who acted as Superintendents, (2) the full sanctioned temporary staff of menials was not entertained, (3) the charges on account of payment of rewards for which provision was made in "Supplies and Services" were debited to 'Allowances and Honoraria,' and (4) certain items of contingent charges incurred during the year were left over for adjustment in 1924-25.

Head (2)—The savings were mainly under (a) 'Pay of Establishment' Rs. 21,236 partly counterbalanced by under 'Pay of Officers' Rs. 8,202. The former was due to the fact that the full amount of the additional appraisement sanctioned during the year on account of the extra temporary staff of Assistant Inspectors, Sub-Inspectors and peons employed on the frontier, had been exclusively included under 'Pay of Establishments,' though it was intended for distribution under the latter 'Pay of Officers' also. Further the full sanctioned strength of peons was only gradually entertained.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1—Customs	1—Customs	1.—Sea Customs—pay, allowances and contingencies.	26,29,658	..	...	26,29,658	...	1,550	26,28,108	24,99,949	...	1,28,159
		2.—Compensations	20,500	...	...	20,500	...	..	20,500	17,065	...	3,435
		Gross—Total	26,50,158	...	...	26,50,158	...	1,550	26,48,608	25,17,014	...	1,31,594
		Less—Deduct—Recoveries.	—58,645	...	...	—58,645	...	...	—58,645	—65,455	...	7,810
		Net Total	25,91,513	...	..	25,91,513	...	1,550	25,89,963	24,50,559	...	1,39,424
		Deficiency of actual expenditure as compared with net grant Rs.									1,39,434	

*Explanation of the causes of variation between Expenditure and Grant.*

1 Customs.—The saving occurred under the following units :—

	Rs.
(1) Pay of officers	20,000
(2) Pay of establishment	51,000
(3) Allowances, Honoraria, etc.	10,000
(4) Supplies and Services	24,000
(5) Contingencies	18,000
Total	1,28,000

The saving under (1) was due to—

- a newly created post for which provision was made for the full year having actually come into effect in July 1923;
- senior officers having been on leave or transferred to other posts and junior officers on smaller pay posted instead; and
- payments in England of leave salary, for which provision existed in the Indian budget.

The saving under (2) was due to—

- the abolition of certain posts;
- payment of leave salary in England of certain officers for whom provision was made in the Indian Budget;
- restrictions on the grant of leave imposed by the Government of Bombay; and
- Casualties such as retirements, deaths, etc.

The saving under (3) was due to—

reduction of expenditure on travelling allowance and stoppage of house-rent allowance to certain officers provided with free quarters.

The savings under (4) and (5) were due to—

- less expenditure on rewards, clothing to menials, service postage and telegram charges, and telephon charges than originally anticipated.
- non-utilization of the discretionary grant.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1— Customs.	1.—Customs.	1—Sea Customs.	21,15,000	...	...	21,15,000	...	...	21,15,000	20,24,974	...	90,026
		TOTAL	21,15,000	...	...	21,15,000	...	...	21,15,000	20,24,974	...	90,026
Deficiency of actual expenditure as compared with net grant Rs. . .										90,026		

*Explanation of variation between the original and the net grant.*

The increase is due to larger provision having been made under "Contingencies" owing to increased cost of materials and labour.

*Explanation of the causes of variation between Expenditure and Grant.*

The saving occurred mainly under "Pay of establishment" due to suspensions followed by dismissals in the Preventive service and Appraising establishments and appointment of men on lower pay in consequence of transfers, deputation, leave out of India, retirement and deaths of officers on higher pay.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1— Customs.	1.—Customs	Sea Customs— pay, allowances and contingencies.	9,79,500	...	...	9,79,500	...	...	9,79,500	9,28,108	...	51,392
		TOTAL	9,79,500	...	...	9,79,500	...	...	9,79,500	9,28,108	...	51,392
Deficiency of actual expenditure as compared with net grant Rs. . .										51,392		

*Explanation of the causes of variation between Expenditure and Grant.*

The decrease occurred under "Pay of Establishment" (about Rs. 27,000) and "Supplies and Services" (about Rs. 27,000) partly counterbalanced by an increase under "Allowances, etc." Rs. (4,000).



## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1—Customs	1.—Customs	Sea Customs—Pay and allowances.	17,000	...	...	17,000	...	...	17,000	16,114	...	886
		TOTAL	17,000	...	...	17,000	...	...	17,000	16,114	...	886
Deficiency of actual expenditure as compared with net grant Rs.										886		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1—Customs	1.—Customs	Cotton Excise Establishment.	2,000	...	...	2,000	...	...	2,000	722	...	1,278
		TOTAL	2,000	...	...	2,000	...	...	2,000	722	...	1,278
Deficiency of actual expenditure as compared with net grant Rs.										1,278		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings accrued mainly under the primary unit "Allowances, honoraria, etc." (Rs. 730) due to less travelling done by the Commercial Agent, who is an officer of the Department of Industries of the Local Government and an Inspecting officer under the Cotton Duties Act.

## Distribution Statement of Grant No. 2—Taxes on Income (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	9,39,000	...	...	9,39,000	3,200	9,00,000	42,200	43,146	946	...
Madras . . . . .	6,27,000	(a) 5,10,949	...	11,37,949	4,50,000	...	15,87,949	15,33,122	...	54,827
Bombay . . . . .	14,79,000	...	...	14,79,000	6,15,807	2,90,000	18,04,807	15,84,185	...	2,20,622
Bengal . . . . .	7,17,500	...	...	7,17,500	...	83,200	6,34,300	5,84,480	...	49,820
United Provinces . . . . .	6,16,000	...	...	6,16,000	...	50,000	5,66,000	5,60,661	...	5,339
Punjab . . . . .	5,59,000	...	...	5,59,000	...	35,000	5,24,000	4,58,733	...	65,267
Burma . . . . .	3,55,000	...	...	3,55,000	1,81,357	32,000	5,14,357	4,37,636	...	76,721
Bihar and Orissa . . . . .	2,29,000	...	...	2,29,000	...	22,613	2,06,387	2,11,241	4,854	...
Central Provinces . . . . .	3,41,000	...	...	3,41,000	...	...	3,41,000	2,98,193	...	42,867
Assam . . . . .	12,000	(a) 12,032	...	24,032	1,02,836	...	1,26,868	99,810	...	27,058
Exchange . . . . .	8,000	...	...	8,000	...	...	8,000	5,682	...	2,318
For rounding . . . . .	+ 500	(a) + 19	...	+ 519	...	...	+ 519	...	...	519
TOTAL	58,93,000	5,23,000	...	64,16,000	13,53,200	14,12,813	63,56,387	58,16,829	5,800	5,45,358
Deficiency of actual expenditure as compared with net Grant Rs. .								5,39,558		

(a) Voted by the Legislative Assembly on 20th February 1921.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below. Difference under Exchange is unimportant.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income-tax.	Rs. 9,39,000	Rs. ...	Rs. ...	Rs. 9,39,000	Rs. 3,200	Rs. 9,00,000	Rs. 43,200	Rs. 43,146	Rs. 946	Rs. ...
			TOTAL	9,39,000	...	9,39,000	3,200	9,00,000	42,200	43,146	946	...
			Excess of actual expenditure as compared with net grant Rs.								946	

*Explanation of the causes of variation between Expenditure and Grant.*

Excess occurred under the unit "Allowances, etc." and was known after the close of the year when no action could be taken regarding Supplementary allotment.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2—Taxes on Income.	Collection of Income-tax.	Rs. 6,27,000	Rs. (a) 5,10,949	Rs. ...	Rs. 11,37,949	Rs. 4,60,000	Rs. .	Rs. 15,87,949	Rs. 15,33,122	Rs. ...	Rs. 54,827
			Deficiency of actual expenditure as compared with net grant Rs.								54,827	

(a) Voted by the Legislative Assembly on 20th February 1924 (included in Rs. 523,000).

*Explanation of the causes of variation between Expenditure and Grant.*

Savings occurred mainly under "Pay of Establishment" and "Allowances" amounting to Rs. 32,255 and Rs. 15,967 respectively and petty amounts under other units. This is stated to be inevitable in view of the transitional stage of the newly created self-contained Income-Tax department. A major portion of the savings under "Pay of Establishment" was due to the post of the Marwari Examiner on Rs. 400—25—500 having been kept vacant from the 25th September 1923 and a Marwari clerk on Rs. 80 per mensem having been appointed in his place, and the provision under leave salaries not having been fully utilised owing to the small number of officers being on leave. The savings under "Allowances" were due to the fact that the rate of mileage allowance for journeys on tour was reduced from two fares to one and three-fifths fares.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income Tax.	Rs. 14,79,000	Rs. ...	Rs. ..	Rs. 14,79,000	Rs. 6,15,807	Rs. 2,90,000	Rs. 18,04,807	Rs. 15,84,185	Rs. ...	Rs. 2,20,6
		TOTAL	14,79,000	...	...	14,79,000	6,15,807	2,90,000	18,04,807	15,84,185	...	2,20,6
		Deficiency of actual expenditure as compared with net grant Rs.								2,20,622		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings of about Rs. 76,000 occurred under the following units :—

- (1) Pay of establishments. Rs. 18,000
- (2) Allowances, Honoraria, etc. „ 22,000
- (3) Contingencies. „ 36 000

TOTAL . Rs. 76,000

In addition there was a saving of Rs 1,44,000 out of the lump provision of Rs. 3,50,000 made for the reorganisation of the Income tax staff.

These large savings of Rs. 2,20,000 may be attributed to the facts mentioned below :—

- (1) The full staff proposed to be entertained for which provision was made in the Budget was not sanctioned by the Government of India; and
- (2) Even the whole of the staff sanctioned was not actually entertained during the course of the year.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income tax.	Rs. 7,17,500	Rs. ..	Rs. ...	Rs. 7,17,500	Rs. ...	Rs. 83,200	Rs. 6,34,300	Rs. 5,84,480	Rs. ...	Rs. 49,8
		TOTAL	7,17,500	...	...	7,17,500	...	83,200	6,34,300	5,84,480	...	49,8
		Deficiency of actual expenditure as compared with net grant Rs.								49,820		

*Explanation of variation between the original and the net grant.*

The decrease is due to reduction having been made from the budget provision as savings were anticipated under "Pay of Officers and Pay of Establishment."

*Explanation of the causes of variation between Expenditure and Grant.*

The savings are mainly due to smaller appointments of Income-tax officers and Clerks.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income-tax.	Rs. 6,16,000	Rs. ...	Rs. ...	Rs. 6,16,000	Rs. ...	Rs. 50,000	Rs. 5,66,000	Rs. 5,60,661	Rs. ...	Rs. 5,339
		TOTAL	6,16,000	...	...	6,16,000	...	50,000	5,66,000	5,60,661	...	5,339
		Deficiency of actual expenditure as compared with net grant Rs.									5,339	

*Explanation of the causes of variation between Expenditure and Grant.*

The difference is small and calls for no remarks.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income-tax.	Rs. 5,59,000	Rs. ...	Rs. ...	Rs. 5,59,000	Rs. ...	Rs. 35,000	Rs. 5,24,000	Rs. 4,58,733	Rs. ...	Rs. 65,267
		TOTAL	5,59,000	...	...	5,59,000	...	35,000	5,24,000	4,58,733	...	65,267
		Deficiency of actual expenditure as compared with net grant Rs.									65,267	

*Explanation of the causes of variation between Expenditure and Grant.*

The savings were partly due to the non-employment of the full strength of establishment which was done in the interest of economy and partly to the strict supervision maintained over expenditure under the heads "Travelling allowance" and "Contingencies."

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	A.—Collection of Income-tax.	Rs. 3,65,000	Rs. ...	Rs. ...	Rs. 3,65,000	Rs. 1,81,357	Rs. 32,000	Rs. 5,14,357	Rs. 4,37,636	Rs. ...	Rs. 76,721
		TOTAL	3,65,000	...	...	3,65,000	1,81,357	32,000	5,14,357	4,37,636	...	76,721
		Deficiency of actual expenditure as compared with net grant Rs.									76,721	

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The actual expenditure included a sum of Rs. 1,81,357 adjusted in the March 1924 Supplementary Accounts on account of charges payable by Central to the Provincial Government in connection with income-tax work done by the Revenue Staff in District Offices during 1921-22 and 1922-23. Excluding this item the total expenditure amounted to Rs. 2,56,279 against the net allotment of Rs. 3,38,000. The decrease of Rs. 76,721 was mainly due to smaller expenditure under "Pay of Establishment" (about Rs. 11,000) "Allowances, Honoraria, etc.," (about Rs. 14,000) and also to partial utilisation of the lump provision of Rs. 1,25,000 made for the reorganization of the Income-tax Offices in Burma.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income Tax.	Rs. 2,29,000	Rs. ...	Rs. ...	Rs. 2,29,000	Rs. ...	Rs. 22,613	Rs. 2,06,387	Rs. 2,11,241	Rs. 4,854	Rs. ...
		TOTAL	2,29,000	...	...	2,29,000	...	22,613	2,06,387	2,11,241	4,854	...
		Excess of actual expenditure as compared with net grant Rs.								4,854		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is due to the payment of Rs. 12,000 to the Bihar and Orissa Government as Central Government's share of combined Excise and Income Tax Establishment in some Districts for a part of the year (*vide* letter No.1634 I.T. dated 14th December 1923 from the Central Board of Revenue.)

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collections of Income-Tax.	Rs. 3,41,000	Rs. ...	Rs. ...	Rs. 3,41,000	Rs. ...	Rs. ...	Rs. 3,41,000	Rs. 2,98,133	Rs. ...	Rs. 42,867
		TOTAL	3,41,000	...	...	3,41,000	...	...	3,41,000	2,98,133	...	42,867
		Deficiency of actual expenditure as compared with net grant Rs.								42,867		

*Explanation of the causes of variation between Expenditure and Grant.*

The details of the grant and expenditure are given below.

Primary units.	Original grant.	Net grant.	Expenditure.	Difference.
	Rs.	Rs.	Rs.	Rs.
(a) Pay of officers ...	1,28,521	1,02,160	97,671	—4,489
(b) Pay of establishment ...	1,41,960	1,19,520	94,995	—24,525
(c) Allowances, honoraria, etc. ...	77,000	79,000	74,683	—4,317
(d) Contingencies ...	43,110	40,320	30,784	—9,536
(e) Deduct—probable savings ...	49,591	...	...	...
TOTAL	3,41,000	3,41,000	2,98,133	—42,867

Under (a), the provision made in the Budget for officiating arrangements in leave vacancies was not fully utilized. Under (b), the savings were mainly due to the fact that a number of posts in the Subordinate Executive Cadre was kept vacant in view of the revision of the cadre which was anticipated and was subsequently introduced from the 1st January 1924, from which date the Executive Staff was reduced from 43 to 20. The savings under (c) occurred in the provision for commission for collection of Income Tax, while the decrease under (d) was the effect of economising expenditure.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Not grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	1.—Collection of Income-tax.	12,000	A 12,032	...	24,032	1,02,836	...	1,26,868	99,810	...	27,058
		TOTAL	12,000	12,032	...	24,032	1,02,836	...	1,26,868	99,810	...	27,058
Deficiency of actual expenditure as compared with net grant Rs.										27,058		

A Voted by the Legislative Assembly on 20th February 1924 (included in Rs. 5,23,000).

*Explanation of the causes of variation between Expenditure and Grant.*

The saving was due to the fact that provision of Rs. 56,127 was made on account of the Local Government's 10 per cent remuneration on the net collection of income-tax for the income-tax work done by their Revenue staff during the year 1922-23; but the actual amount due and paid on this account was Rs. 41,869. Thus there was a saving of Rs. 15,058. Again, the original provision of Rs. 12,000 made for the income-tax establishment in the Province was not utilised.

*Distribution Statement of Grant No. 3—Salt (Voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . .	46,22,000	...	...	46,22,000	...	31,470	45,90,530	35,03,473	...	10,87,057
Madras . . .	24,99,000	...	...	24,99,000	...	...	24,99,000	23,05,162	...	1,93,838
Bombay . . .	37,99,000	...	...	37,99,000	1,21,410	1,21,410	37,99,000	34,69,995	...	3,29,005
Bengal . . .	3,11,000	...	...	3,11,000	...	...	3,11,000	2,84,466	...	26,534
Burma . . .	62,000	...	...	62,000	...	...	62,000	62,860	360	...
Bihar and Orissa . . .	76,000	...	...	76,000	...	...	76,000	76,000	...	...
Exchange . . .	15,000	...	...	15,000	...	...	15,000	17,558	2,558	...
TOTAL . . .	1,13,84,000	...	...	1,13,84,000	1,21,410	1,52,880	1,13,52,530	97,19,014	2,918	16,36,434
Deficiency of actual expenditure as compared with net grant Rs.								16,33,516		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below. The excess under "Exchange" is due to increased expenditure in England.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 3.—Salt	3.—Salt		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Direction ..	39,77,670	...	...	39,77,670	...	31,470	39,46,200	28,95,759	...	10,50,441
		Preventive Establishment.	6,43,870	...	...	6,43,870	...	...	6,43,870	6,07,714	...	36,156
		For rounding .	+460	...	...	+460	...	...	+460	...	...	4
		Total	46,22,000	...	...	46,22,000	...	31,470	45,90,530	35,03,473	...	10,87,057
Deficiency of actual expenditure as compared with net grant Rs.										10,87,057		

*Explanation of the causes of variations between Expenditure and Grant.*

*Direction.*—Smaller charges under all the units of appropriation mainly under "Supplies and Services" (7,77) and "Works" (2,16) explain the variation in the final actuals as compared with the net grant under the head.

The savings under "Supplies and Services" were due to the low output of salt in the Salt Range Division and low sales under the through traffic system all owing to very low market demands for salt.

The savings under "Works" are accounted for by—

- reduction in the cost of maintaining rolling stock owing to a large drop in sales ;
- smaller expenditure under petty construction ;
- postponement of the scheme for improvement of the water supply at Warcha ;
- non-purchase of land at Khewra owing to delay in proceedings for land acquisition and
- non-construction of certain Bungalows due to late receipt of materials and delay in selection of site.

*Preventive Establishment.*—Savings occurred under all the units of appropriation chiefly under "Pay of Officers" owing to certain officers proceeding on leave out of India and under "Pay of Establishment" owing to certain appointments left vacant in the Internal Branch.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 3.—Salt	3.—Salt		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1. Direction ..	14,89,000	...	...	14,89,000	...	...	14,89,000	13,43,054	...	1,45,946
		2. Salt purchase and freight.	10,00,000	...	...	10,00,000	...	...	10,00,000	9,50,139	...	49,861
		3. Compensations .	10,000	...	...	10,000	...	...	10,000	8,969	...	1,031
		Total	24,99,000	...	...	24,99,000	...	...	24,99,000	23,05,162	...	1,93,838
Deficiency of actual expenditure as compared with net grant Rs.										1,93,838		

*Explanation of the causes of variation between Expenditure and Grant.*

*Head (1).*—The savings occurred as follows :—Rs. 6,334 under "Works," and Rs. 1,36,697 under "Establishment charges" due to non-employment of the full sanctioned strength in certain factories which were under orders of closure, to the withdrawal of the temporary staff from other factories which were not worked during the season of 1923 ; also owing to the proposed separation of the Salt and Excise Departments which would result in a reduction of staff, attempts were made in the course of the year to keep several places vacant and some of the posts were only temporarily filled up by acting incumbents. For the last mentioned reason certain works also were held back.

*Head (2).*—The savings were under "Supplies and Services" (Rs. 44,344) and "Contingencies" (Rs. 5,517). The former is explained to be due to non-manufacture of salt in certain Government factories, and the latter, being a fluctuating item, could not be foreseen before the close of the year.



## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant, available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
t No. 3. It	3.—Salt	1. Direction	45,70,010	...	...	45,70,010	1,21,410	...	46,91,420	43,13,495	...	A 3,77,925
		2. Salt purchase and freight.	13,62,000	...	...	13,62,000	...	1,21,410	12,40,590	11,77,797	...	B 62,793
		3. Compensation	9,000	...	...	9,000	...	...	9,000	7,778	...	1,222
		Gross Total	59,41,010	..	...	59,41,010	1,21,410	1,21,410	59,41,010	51,92,070	..	4,41,940
		4. Deduct—Recessaries.	—21,42,010	.	.	—21,42,010	...	...	—21,42,010	—20,29,075	1,12,935	C ...
		Net Total—3—Salt	37,99,000	.	..	37,99,000	1,21,410	1,21,410	37,99,000	31,69,995	1,12,935	1,41,940
Deficiency of actual expenditure as compared with net grant Rs.										3,29,005		

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The savings occurred under the following units :—

	Rs.
(1) Pay of officers . . . . .	9,000
(2) Pay of establishment . . . . .	1,96,000
(3) Allowances, Honoraria, etc. . . . .	53,000
(4) Supplies and Services . . . . .	47,000
(5) Contingencies . . . . .	72,000
Total Rs. . . . .	3,77,000

The savings under (1) were due to some of the officers for whom provision for the full year was made having been leave out of Asia for the major portion of the year and having drawn their leave salary from the Home Treasury and one officer having been on deputation on the Country Craft and Measurement Rules Committee involving an official arrangement *vice* him.

The savings under (2) were due mainly to the following causes :—

- (1) Several retirements of senior men in the combined Department of Salt and Excise and consequent entertainment of new entrants on the minimum of the time-scale.
- (2) Several posts having been kept vacant owing to the contemplated retrenchment in the Excise Department.
- (3) General restrictions on the grant of leave.
- (4) Non-utilization of the provision made in the budget owing to the abolition of the temporary establishment at Marmagoa before the commencement of the year.
- (5) Non-utilization in full of the provision made for the revision of pay of establishments in Sind, which was given effect to from 1st March 1920 as most of the bills were encashed during March 1923 and the expenditure was thus included in the accounts for 1922-23.

The savings under (3) were due to the decreased expenditure under the secondary units "Boat allowance" and vertime allowance."

The savings under (4) and (5) were chiefly due to strict economy having been observed in incurring expenditure for Petty construction and repairs, rewards, contract contingencies and Service Postage and Telegrams.

B.—The fall in expenditure is due to the decreased outturn of salt at the Maurypur Salt Works and Saran Salt Depot.

C.—The short recovery is due to less expenditure under the minor head "Direction" than budgeted for.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 3. —Salt.	3.—Salt	1. Direction	Rs. 3,11,000	Rs. ...	Rs. ...	Rs. 3,11,000	Rs. ...	Rs. ...	Rs. 3,11,000	Rs. 2,84,466	Rs. ...	Rs. 26,53
		TOTAL—Salt	3,11,000	...	...	3,11,000	...	...	3,11,000	2,84,466	...	26,53
		Deficiency of actual expenditure as compared with net grant Rs.										26,534

*Explanation of the causes of variation between Expenditure and Grant.*

The savings occurred under "Supplies and Services" mainly due to smaller payment of Charrandar's and G Mohorrs' fees owing to employment of a smaller number of Charrandars and a lesser number of scales having b worked in the golas.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Excess (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	1
Grant No. 3. —Salt	3.—Salt	Direction . . .	Rs. 62,000	Rs. ...	Rs. ...	Rs. 62,000	Rs. ...	Rs. ...	Rs. 62,000	Rs. 62,360	Rs. 360	Rs ..
		TOTAL .	62,000	...	...	62,000	...	...	62,000	62,360	360	..
Excess of actual expenditure as compared with net grant Rs.										360		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess was small. No remarks.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 3. —Salt	3.—Salt.	Salaries, Establishment and contingencies.	76,000	...	...	76,000	...	...	76,000	76,000	...	...
		TOTAL	76,000	...	...	76,000	...	...	76,000	76,000	...	...
Deficiency or excess of actual expenditure as compared with net grant Rs.										Nil		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution statement of Grant No. 4.—Opium (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provinces	1,86,11,400	77,00,000	...	2,63,11,400	55,442	50,442	2,63,16,400	2,56,85,877	...	6,30
" "	33,000	...	...	33,000	..	...	33,000	18,089	...	14,911
" "	9,000	...	...	9,000	...	...	9,000	22,609	13,609	...
Rounding	—400	...	..	—400	...	...	—400	...	400	...
TOTAL	1,86,53,000	77,00,000	...	2,63,53,000	55,442	50,442	2,63,58,000	2,57,26,575	14,069	6,45,434
Deficiency of actual expenditure as compared with net grant Rs.								6,31,425	*	

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

For variations under "Exchange" vide remarks under "1.—Customs" (page 20).

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		TOTAL.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4.—Opium.	4.—Opium	(1) Superintendence .	Rs. 72,800	Rs. ...	Rs. ...	Rs. 72,800	Rs. 1,867	Rs. 10,872	Rs. 63,795	Rs. 62,655	Rs. ...	Rs. 1,140
		(2) Ghazipur Opium Factory.	5,14,100	...	...	5,14,100	23,039	16,245	5,20,894	6,04,715	83,821	...
		(3) District Staff .	11,85,800	...	...	11,85,800	30,536	4,500	12,11,836	10,93,715	...	1,18,121
		(4) Purchase of opium including payments to cultivators. -	1,69,19,400	77,00,000 (a)	...	2,46,19,400	...	18,825	2,46,00,575	2,39,12,033	...	6,88,542
		(3) Opium Research Laboratory.	19,900	...	...	19,900	...	...	19,900	12,759	...	7,141
		Rounding .	—600	...	...	—600	...	...	—600	...	600	...
		TOTAL .	1,87,11,400	77,00,000	...	2,64,11,400	55,412	50,442	2,64,16,400	2,56,85,877	84,423	8,14,946
		Lump reduction recommended by the Retrenchment Committee.	—1,00,000	...	...	—1,00,000	...	..	—1,00,000	...	1,00,000	...
		Net .	1,86,11,400	77,00,000	...	2,63,11,400	55,412	50,442	2,63,16,400	2,56,85,877	1,34,423	8,14,946
		Deficiency of actual expenditure as compared with net grant Rs.									6,30,523	

(a) Voted by the Legislative Assembly in July 1923.

The excess in the net grant (col. 10) over the total grant (col. 7) was due to the fact that an allotment of 5 was actioned by the Finance Department out of the reserve at their disposal.

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) Savings small.
- (2) Increased freight and manufacturing charges account for the excess over allotment.
- (3) The savings are the necessary corollary to the cut of one lakh recommended by the Retrenchment Committee and accepted by Government.
- (4) In the supplementary demand a remark to the following effect appears :—  
 "Required in view of the increased production of opium in the United Provinces and Malwa during this year. The extra expenditure will bring in a much larger amount of revenue, though this revenue will accrue only in future years. The standing Finance Committee has agreed."  
 Apparently this was an overestimate in view of the actual deficiency under the total grant.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4.—Opium.	4.—Opium	1.—Miscellaneous Charges in Calcutta.	Rs. 33,000	Rs. ...	Rs. ...	Rs. 33,000	Rs. ...	Rs. ...	Rs. 33,000	Rs. 18,089	Rs. ...	Rs. 14,911
		TOTAL Opium .	33,000	...	...	33,000	...	...	33,000	18,089	...	14,911
		Deficiency of actual expenditure as compared with net grant Rs.									14,911	

*Explanation of the causes of variation between Expenditure and Grant.*

The savings are due to the charges on account of cost of transport of Abkari Opium having been adjusted under Provincial (Excise) for which provision was made under this head.

*Distribution Statement of Grant No. 5 Excise (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange . . . .	1,000	...	...	1,000	...	...	1,000	...	...	1,000
TOTAL . . . . .	1,000	...	...	1,000	...	...	1,000	...	...	1,000
Deficiency of actual expenditure as compared with net grant Rs.								1,000		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 6.—Stamps (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	43,85,000	...	...	43,85,000	...	...	43,85,000	39,97,920	3,87,080	...
England . . . . .	27,00,000	...	...	27,00,000	...	23,80,000	3,20,000	2,90,191	...	23,809
Exchange . . . . .	15,50,000	..	...	13,50,000	...	...	13,50,000	1,62,339	...	11,87,661
TOTAL . . . . .	86,35,000	...	...	86,35,000	...	23,80,000	62,55,000	35,39,390	3,87,080	12,11,470
Deficiency of actual expenditure as compared with net grant Rs.								8,21,390		

*Explanation of the causes of variation between Expenditure and Grant. \**

Explanation of variations in "India" and "England" is given below.

Exchange:—The large savings under the head were due to reduced expenditure in England; the original grant for stores provided in the Home Estimates for 1923-24 was reduced by 23,80 but no modifications were sanctioned in respect of grant under "Exchange" which is based on expenditure incurred in England, (*vide* also remarks under "1.—Customs" page 20).

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 6.—Stamps.	7.—Stamps	Superintendence	73,400	.	...	73,400	...	...	73,400	97,694	24,294	...
	Judicial	Purchase of plain paper to be used with stamps.	3,00,000	...	...	3,00,000	...	...	3,00,000	2,44,398	...	55,602
		For rounding	—40	...	...	—400	.	...	—400	...	400	...
		Total (gross)	3,73,060		...	3,73,000	..	...	3,73,000	3,42,002	...	..
		Recoveries:—										
		Deduct.—Amount recoverable from Provincial Governments on account of Plain Paper and Stamps.	—31,80,000	..	...	—31,80,000	...	.	—31,80,000	—11,73,162	23,06,838	...
		Do. from Post Office on account of Postage Stamps.	—12,78,000	...	...	—12,78,000	...	...	—12,78,000	—31,66,850	...	18,88,850
		Total Recoveries	—47,58,000	..	...	—47,58,000	...	..	—47,58,000	—43,40,012	...	...
		Total	—43,85,000	...	...	—43,85,000	...	...	—43,85,000	—39,97,920	23,31,532	19,44,452
		Excess of actual expenditure as compared with net grant Rs.								3,87,030		

*Explanation of the causes of variation between Expenditure and Grant.*

*Superintendence*:—The details working up to the excess of 24 under the head are as below:—

- |  |     |
|--|-----|
| (1) Pay of Establishment                                 | — 8 |
| (2) Supplies and Services                                | —11 |
| (3) Establishment charges debitable to Postal Department | +43 |

+ 24

The decrease under head (1) was due to the abolition of some appointments and to smaller expenditure for leave salary.

Savings under head (2) are accounted for by the fact that a part of the consignment of stamps was received after the close of the year and consequently the charge was incurred in the following year, and partly by the change in the rules for the adjustment of the freight charges on stamps under which these are being borne by the indenting treasuries in Bengal, thus leading to savings in the grant of the Controller.

The excess under head (3) is due to non-adjustment during the year of the amount recoverable from Post Office on account of Establishment Charges owing to omission on the part of the Controller, Printing, Stationery and Stamps to include the figures in his Statement of recoveries.

*Purchase of Plain paper to be used with Stamps*.—The variation under the head was due to decrease in the issue of water marked paper during the year.

*Deduct.—Amount recoverable from Provincial Governments on account of Plain Paper and Stamps*.—The decrease in the final recovery as compared with budget grant under the head was due to the fact that the amount of recovery from Governments of Bombay, Madras and Burma of the arrear charges in connection with the value of non-postal Stamps in stock at the Depôts at Bombay and Karachi, Madras and Rangeon on 1st April 1921 was not settled before the close of the accounts.

*Deduct.—Amount recoverable from Post Office on account of Postage Stamps*.—The increase is due to arrear recoveries for Postal Stamps, etc., on the adjustment of accounts up to March 1923, consequent on the transfer of the cost of stock from the Civil Budget to the Postal Budget.

ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduction.		Addi- tion.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 6. —Stamps.	7.—Stamps.	High Commissioner for India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Stores for India	27,00,000	...	...	27,00,000	...	23,80,000	3,20,000	2,96,191	...	23,809
		Total	27,00,000	...	...	27,00,000	...	23,80,000	3,20,000	2,96,191	...	23,809
			Deficiency of actual expenditure as compared with net grant Rs.							23,809		

*Explanation of the causes of variation between Expenditure and Grant.*

The Budget provision, which represented the total cost of stamps to be supplied from England, was reduced in accordance with letter No. 901, dated the 22nd August 1923 from Government of India, Finance Department (customs) to cover only charges for stamps supplied to the Calcutta Depot.

*Distribution Statement of Grant No. 7 Forest (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	7,54,000	...	...	7,54,000	29,770	47,571	7,36,199	6,35,641	...	1,00,558
Exchange.	1,74,000	...	...	1,74,000	...	...	1,74,000	1,31,021	...	42,979
Total	9,28,000	...	...	9,28,000	29,770	47,571	9,10,199	7,66,662	...	1,43,537
Deficiency of actual expenditure as compared with net grant Rs.								1,43,537		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in "India" is given below.  
*Exchange.*—The decrease is due partly to variation in the expenditure incurred in England and partly to variation in the rates of Exchange adopted in the original estimate from those adopted in the accounts.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 7 Forest.	8.—Forest.	General Direction	Rs. 82,500	Rs. ..	Rs. ...	Rs. 82,500	Rs. 1,100	Rs. 1,900	Rs. 81,700	Rs. 70,398	Rs. ...	Rs. 11,307
...		Conservancy and works	3,76,100	...	...	3,76,100	...	19,190	3,56,910	3,08,583	...	48,327
		Establishment	2,94,650	...	...	2,94,650	28,670	28,481	2,96,839	2,56,665	...	40,174
		For rounding	+750	...	...	+750	...	..	+750	...	...	750
...		Total	7,51,000	...	...	7,51,000	29,770	47,571	7,36,199	6,35,641	...	1,00,558
Deficiency of actual expenditure as compared with net grant Rs.										1,00,558		

*Explanation of the causes of variation between Expenditure and Grant.*

*General Direction.*—Low charges under almost all the units of appropriation chiefly under "Contingencies" (6) contribute to the betterness in the final actuals as compared with net grant under the head.

*Conservancy and works.*—Smaller charges under "Forest Survey" (15) and savings under the various heads in the Budget Estimates of the Forest College and Forest Chemist (27) chiefly explain the deficiency in the final actuals. Other variations are unimportant and do not call for any remarks.

*Establishment.*—Savings occurred in the various Forest Divisions of the Forest Research Institute and College, Dehra Dun, and were due to smaller charges under almost all the units of appropriation.

*Distribution Statement of Grant No. 9.—Irrigation, Navigation, etc. (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	1,15,000	...	...	1,15,000	19,300	24,300	1,10,000	1,32,707	2,707	..
United Provinces (Rajpntana)	1,12,000	8,313	...	1,20,313	...	19,000	1,01,313	99,399	.	1,914
North-West Frontier Province	10,48,000	18,775	...	10,66,775	1,42,700	1,88,700	10,20,775	10,00,000	...	20,775
Madras (Coorg)	6,000	...	...	6,000	1,745	145	7,600	7,451	...	149
England	11,000	...	...	11,000	4,000	6,560	8,500	931	...	7,569
Exchange	5,000	...	...	5,000	...	...	5,000	452	...	4,548
For rounding	...	—88	...	—	...	...	—88	...		...
Total	12,97,000	27,000	...	13,24,000	1,67,745	2,39,645	12,53,100	12,40,940	22,795	34,955
Deficiency of actual expenditure as compared with net grant Rs.								12,160		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below. The decrease under "Exchange" is chiefly due to lesser expenditure in England.



## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant, No. 9 Irrigation, etc.	XIII.—Irrigation, Navigation, etc.	INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Baluchistan—										
		Extensions and Improvements.	400	...	...	400	600	400	600	615	15	...
	Deduct—Working expenses.	Maintenance and Repairs.	21,500	...	...	21,500	5,500	...	27,000	26,815	...	185
		Establishment	23,900	...	...	23,900	1,100	...	25,000	24,732	...	268
		Tools and Plant	1,200	...	...	1,200	1,400	...	2,600	2,682	82	...
		Total XIII.—Irrigation, etc.	47,000	...	...	47,000	8,600	400	55,200	54,844	97	458
	15.—Other Revenue Expenditure, etc.	Miscellaneous expenditure:—										
		Works	700	...	...	700	2,000	1,400	1,300	3,338	38	...
		Maintenance and Repairs.	1,000	...	...	1,000	1,000	...	2,000			
		Establishment	9,000	...	...	9,000	900	2,200	7,700	7,608	...	92
		Tools and Plant	500	...	...	500	...	400	100	—92	...	192
		Grant-in-aid	9,800	...	...	9,800	...	400	9,400	9,354	...	46
		Total 15.—Irrigation	21,000	...	...	21,000	3,900	4,400	20,500	20,208	38	330
	16.—Construction of Irrigation.	Works	46,500	...	...	46,500	...	15,500	31,000	31,768	768	...
		Establishments	14,000	...	...	14,000	...	4,000	10,000	9,706	...	294
		Tools and Plants	...	...	...	...	...	...	...	6	6	...
		Suspense	—18,500	...	...	—18,500	6,800	...	—11,700	—12,254	...	554
		Less Receipts and Capital accounts.	...	...	...	...	...	...	...	—177	...	177
		Total—16	42,000	...	...	42,000	6,800	19,500	29,300	29,049	774	1,025
		Total Baluchistan	1,10,000	...	...	1,10,000	19,200	24,300	1,05,000	1,04,101	909	1,808
	15.—Irrigation, etc.	Miscellaneous—										
		Irrigation expenditure, Delhi.	5,000	...	...	5,000	...	...	5,000	2,188	...	2,812
		Pensionary charges.	...	...	...	...	...	...	...	26,418	26,418	...
		Total India	1,15,000	...	...	1,15,000	19,300	24,300	1,10,000	1,32,707	27,327	4,620
Excess of actual expenditure as compared with net grant Rs.										22,707		

*Explanation of the causes of variation between Expenditure and Grant.*

*Pensionary charges.*—Represent pensionary charges of the Irrigation Department. Provision for the purpose was made under "45.—Superannuation, etc.", but it was subsequently decided that all expenditure on account of pensions of Commercial Departments should be charged to those Departments although no corresponding transfer of grant was made.

## UNITED PROVINCES (RAJPUTANA).

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 9.—Irrigation, etc.	XIII A.—Irrigation, etc. working expenses.	Works . . .	Rs. 28,000	Rs. ...	Rs. ...	Rs. 28,000	Rs. ...	Rs. 8,000	Rs. 20,000	Rs. 19,327	Rs. ...	Rs. 673
		Repairs . . .	52,000	...	...	52,000	...	9,000	43,000	39,010	...	3,990
		Establishment . . .	19,800	...	...	19,800	...	...	19,800	36,780	16,980	...
		Tools and plant . . .	1,200	...	...	1,200	...	...	1,200	1,513	313	...
		Snspense . . .	...	...	...	...	...	...	...	—3,762	...	3,762
		Total . . .	1,01,000	...	..	1,01,000	...	17,000	84,000	92,868	17,293	2 2
		Excess of actual expenditure as compared with net grant Rs. .									8,868	

*Explanation of the causes of variation between Expenditure and Grant.*

The budget provision for "Establishment" and "Tools and plant" works up 24.7 and 1.5 per cent. respectively the year's outlay for works and repairs under "working expenses". It was apparently inadequate considering the that in the actuals for 1923-24 *pro rata* figures for establishment were taken at 58.6 and Tools and plant at 2.6. The excess is the natural result of under-estimation.

## UNITED PROVINCES (RAJPUTANA).

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 9. —Irrigation, Navigation, Embankment and Drainage Works.	15.—Other Revenue expenditure financed from ordinary revenue. A.—Irrigation Works. (2) Works for which neither Capital nor Revenue Accounts are kept. (3) Miscellaneous expenditure.	Works . . .	Rs. 5,400	Rs. ...	Rs. ...	Rs. 5,400	Rs. ...	Rs. 2,000	Rs. 3,400	Rs. 1,039	Rs. ...	Rs. ...
		Establishment . .	5,500	(a) 8,313	...	13,813	...	...	13,813	305	...	13,508
		Tools and plants .	100	...	...	100	...	...	100	27	...	...
		Establishment . .	...	...	...	...	...	...	...	4,438	4,438	...
		Tools and plants .	...	...	...	...	...	...	...	18	18	...
		Other charges . .	...	...	...	...	...	...	...	704	704	...
		GRAND TOTAL .	11,000	8,313	...	19,313	..	2,000	17,313	6,531	5,160	15,152
		Deficiency of actual expenditure as compared with net grant Rs.										10,782

(a) Supplementary Grant Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The provision under this head is apparently a joint provision for heads (2) and (3) under "15 Other Revenue expenditure financed from ordinary Revenues". The total expenditure, *viz.*, Rs. 6,531 should, therefore, be compared with the combined grant, *i.e.*, Rs. 17,313. The disturbance under "Establishment" was caused by the Supplementary addition to the grant.

# N.-W. F. PROVINCE.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 9.—Irrigation, Navigation, Embankment and Drainage Works.	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	Extensions and Improvements	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 15,100	Rs. 10,700	Rs. 4,400	Rs. 5,250	Rs. 850	Rs. ...
		Maintenance and Repairs.	1,06,000	...	...	1,06,000	1,600	23,000	84,600	84,489	...	111
		Establishment (e)	67,000	18,775	...	85,775	...	27,000	58,775	1,33,622	74,847	...
		Tools and Plants (b)	2,000	...	...	2,000	...	1,100	900	3,097	2,197	...
	A—Irrigation Works.	Deduct—Recoveries on Revenue Account (c)	...	...	...	...	...	...	...	—861	861	...
	(1) Productive Works.	Deduct—English cost of stores.	...	...	...	...	...	...	...	130	...	130
	Working expenses.	Expenditure in England	...	...	...	...	100	...	100	...	...	100
		Total A (1)	1,75,000	18,775	...	1,93,775	16,800	61,800	1,48,775	2,27,189	78,755	341
	(2) Unproductive Works.	Extensions and Improvements (d)	21,000	...	...	21,000	51,000	28,900	46,100	40,293	...	5,802
	Working expenses.	Maintenance and Repairs (e)	2,49,000	...	...	2,49,000	18,900	54,000	2,13,900	1,95,081	...	18,819
		Establishment (f)	3,51,000	...	...	3,51,000	14,000	15,000	3,50,000	2,82,855	...	67,145
		Tools and plants (g)	6,000	...	...	6,000	...	1,000	5,000	1,142	...	3,858
		Suspense (h)	...	...	...	...	—72,000	...	—72,000	...	72,000	...
		Deduct—Recoveries on Revenue Account (i)	...	...	...	...	...	...	...	1,185	...	1,185
		TOTAL A (2)	6,27,000	...	...	6,27,000	14,900	98,900	5,43,000	5,18,191	72,000	96,809
		Total XIII.—Working Expenses.	8,02,000	18,775	...	8,20,775	31,700	1,60,700	6,91,775	7,45,380	1,50,755	97,160
Excess of actual expenditure as compared with net grant Rs.										53,605		

(A) Voted by the Legislative Assembly on 29th February 1924.

Explanation for variation between the original and net grant.

The variation is due principally to—

1. Transfer of the provision under suspense from "56" to this head . . . . . Rs. —72,000
2. Savings surrendered . . . . . —67,000
3. Transfer of provision under Establishment from Non-Voted to Voted head vide explanation under Non-Voted. . . . . +18,775
4. Transfer of provision in the U. S. R. Canal from the Major head "16" . . . . . +10,000

—1,10,225

## N.-W. F. PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 9.—Irrigation, Navigation, Embankment and Drainage Works.	15.—Other Revenue Expenditure financed from Ordinary Revenues.											
		(2) Works for which neither Capital nor Revenue accounts are kept	Extensions and Improvements. (a)	51,000	...	51,000	...	...	51,000	16,500	...	34,500
			Establishments (b)	...	...	...	...	...	...	45,176	45,176	...
		Total 15 A (2)	51,000	...	...	51,000	...	...	51,000	61,676	45,176	34,500
	(3) Miscellaneous Expenditure.		Extensions and Improvements.	...	...	...	7,000	7,000	...	...	...	...
			Establishment (c)	...	...	...	72,000	...	72,000	54,660	...	17,340
			Tools and Plants	...	...	...	...	...	...	1	1	...
			Grants-in-aid (d)	...	...	...	...	...	...	4,000	4,000	...
			Other Charges	...	...	...	...	...	...	250	250	...
		Total 15 A (3)	...	...	...	...	79,000	7,000	72,000	58,911	4,251	17,340
	B.—Navigation Embankment and Drainage Works.		Maintenance and Repair. (e)	22,000	...	22,000	...	3,000	19,000	15,035	...	3,965
		(2) Works for which neither Capital nor Revenue Accounts are kept.	Establishment (f)	...	...	...	10,000	...	10,000	22,387	12,387	...
			Tools and Plants	...	...	...	...	...	...	74	74	...
		Total 15 B	22,000	...	...	22,000	10,000	3,000	29,000	37,496	12,461	3,965
		GRAND TOTAL	73,000	...	...	73,000	89,000	10,000	1,52,000	1,58,083	61,888	55,805
Excess of actual expenditure as compared with net grant Rs.										6,083		

*Explanation for variations between the original and the net grant.*

Variation is mainly due to the provisions for the—

	Rs.
(1) Pensionary charges	66,000
(2) Works in connection with the Dera Ismail Khan Tank Road	13,000
	79,000

*Explanation of the causes of variation between Expenditure and Grant.*

(a) (b) (d) The grant of Rs. 51,000 at (a) is placed at the disposal of civil authorities and is intended to cover the works and the establishment charges in respect of minor irrigation works and grants-in-aid to disbursing officers. A comparison of the total expenditure under the minor heads (a) (b) and (d) with the sanctioned grant of Rs. 51,000 shows an excess of Rs. 14,677 which is covered by the saving of Rs. 20,000 under "XIII.—Irrigation" vide appropriation account on page 42 as charges on account of the Palarpur canal which are also controlled by the Civil authorities have been adjusted under "15 (A) (2) works for which neither Capital nor Revenue Accounts are kept" although the provision has been made under "XIII—Irrigation (A) Irrigation Works (2) Unproductive."

(c) and (f) The saving of Rs. 17,340 at (c) is counterbalanced by the excess of Rs. 12,387 at (f) and also by the saving of Rs. 5,752 under non-voted (vide appropriation account on page 241) resulting in a net excess of expenditure of Rs. 79 over the sanctioned grant which is too small to need any explanation.

(e) The saving is due to the fact that maintenance charges incurred were less than those anticipated.

## N.-W. PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 9 Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.	16.—Construction (A), Irrigation, Navigation, Embankment and Drainage Works.	Irrigation Works	1,73,000	...	...	1,73,000	22,000	18,000	1,77,000	96,537	...	80,463
		TOTAL	1,73,000	...	...	1,73,000	22,000	18,000	1,70 00	96,537	...	80,463
Deficiency of actual expenditure as compared with net Grant Rs.										80,463		

*Explanation of variation between the original and the net grant.*

Variation is due to the following—

(1) Transfer of provision under suspensa from this head to XIII	Rs. +72,000
(2) Ditto, various Minor Heads to XIII	—10,000
(3) Savings surrendered	—58,000
Total	+4,000

*Explanation of the causes of variation between Expenditure and Grant.*

For the saving of Rs. 80,463 see detailed explanation given under the appropriation account relating to the head "55—Construction of Irrigation, etc.", on page 220.

## MADRAS (COORG).

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 9. —Irrigation, etc., Works.	15.—Other Revenue Expenditure financed from Ordinary Revenues—B. Navigation, Embankment and Drainage Works.—Works for which neither Capital nor Revenue Accounts are kept.	(1) Original Works	...	...	...	...	145	...	145	1,069	924	...
		(2) Maintenance and Repairs.	4,878	...	...	4,878	1,600	145	6,333	4,775	...	1,558
		Establishment	1,049	...	...	1,049	...	...	1,049	1,289	240	...
		Tools and Plants	73	...	...	73	...	...	73	318	245	...
		TOTAL	6,000	...	...	6,000	1,745	145	7,600	7,451	1,409	1,558
Deficiency of actual expenditure as compared with net grant Rs.										149		

*Explanation of the causes of variation between Expenditure and Grant.*

Heads (1) and (2).—The excess under head (1) is covered by savings under head (2) under which provision was made for the work "Constructing a sluice of the Dodda Kannagal Tank" as this was first considered to be a repair work and not an original work.

## ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 9.— Irrigation, etc., Works.	XIII.—Irrigation, etc. Working Expenses. 15.—Other Revenue Expenditure financed from Ordinary Re- venues— Miscella- neous Irriga- tion Ex- penditure.	High Commissioner for India.										
		Stores for India	4,000	...	...	4,000	...	3,000	1,000	91	...	909
		Leave and Deputation Salaries, etc.	7,000	...	...	7,000	...	3,500	3,500	33	...	3,467
		Leave and Depu- tation Salaries.	...	...	...	...	4,000	...	4,000	807	...	3,193
		TOTAL	11,000	..	...	11,000	4,000	6,500	8,500	931	...	7,569
Deficiency of actual expenditure as compared with net grant Rs.										7,569		

*Explanation of the causes of variation between Expenditure and Grant.*

The entire provision for leave allowances chargeable to the head "Irrigation" was included under "Working Expenses" in the Budget and necessary transfer of provision to correspond with the service noted on the Last Pa certificates was made in the Revised Estimate.

*Distribution Statement of Grant No. 12 Interest on (Voted) Ordinary Debt.*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
England	15,000	...	...	15,000	...	...	15,000	14,594	...	406
Exchange	7,000	...	...	7,000	...	...	7,000	7,184	184	...
TOTAL	22,000	...	...	22,000	...	...	22,000	21,778	184	406
Deficiency of actual expenditure as compared with net grant Rs.								222		

*Explanation of the causes of variation between Expenditure and Grant.*  
No. remarks.

## ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		High Commissioner for India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 12 Interest on Ordinary Debt.	19.—Interest on Ordinary Debt.	Stores for India	15,000	...	...	15,000	...	..	15,000	14,594	...	40
		TOTAL	15,000	..	...	15,000	...	...	15,000	14,594	..	40
		Deficiency of actual expenditure as compared with net grant Rs.									406	

*Explanation of the causes of variation between Expenditure and Grant.*

## Distribution statement of Grant No. 13—Interest on Miscellaneous Obligations (Voted).

Nau Grs	Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
			Addition.	Reduction.		Addition.	Reduction.				
	1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant	India	13,38,600	...	...	13,38,600	2,400	...	13,41,000	12,32,298	...	1,08,702
Irrig	Madras	6,18,000	...	...	6,18,000	2,300	2,300	6,18,000	6,04,276	...	13,724
Nat	Bombay	11,82,000	39,000	9,000	12,12,000	3,681	...	12,15,681	11,97,956	...	17,725
Emb	Bengal	7,00,000	...	...	7,00,000	...	...	7,00,000	7,23,552	23,552	...
ment	United Provinces	17,67,000	...	...	17,67,000	...	...	17,67,000	19,01,317	1,34,317	...
Drai	Punjab	4,05,000	34,000	1,000	4,38,000	...	...	4,38,000	4,43,504	5,504	...
Wor	Burma	3,61,000	...	...	3,61,000	...	...	3,61,000	3,37,162	...	33,838
char	Bihar and Orissa	4,29,000	...	...	4,29,000	...	...	4,29,000	4,12,321	...	16,679
Reve	Central Provinces	4,45,000	...	...	4,45,000	7,000	7,000	4,45,000	4,10,049	...	34,951
	Assam	1,44,000	...	...	1,44,000	...	...	1,44,000	1,37,888	...	6,112
	Total	73,89,600	73,000	10,000	74,52,600	15,381	9,300	74,58,681	74,00,323	...	...
Gran	Posts and Telegraphs	1,20,49,000	...	...	1,20,49,000	...	...	1,20,49,000	1,06,43,067	...	14,05,933
—In	Army, Military Works and Marine.	2,13,000	...	...	2,13,000	...	...	2,13,000	1,77,449	...	35,551
etc.,	Railways	1,24,31,000	...	...	1,24,31,000	1,52,000	1,52,000	1,24,31,000	1,18,09,653	...	6,21,347
	Stores Department	10,400	...	...	10,400	...	...	10,400	25,992	15,592	...
	GRAND TOTAL	3,20,93,000	73,000	10,000	3,21,66,000	1,67,381	1,61,300	3,21,62,081	3,00,56,484	1,78,965	22,84,562
Deficiency of actual expenditure as compared with net grant Rs.									21,05,597		

Excess in the net grant (col. 8) over the total grant (col. 5) was due to the fact that an allotment of Rs. 6,081 was sanctioned by the Finance Department out of the reserve at their disposal.

Explanation of the causes of variation between Expenditure and Grant.

Explanation of variations in respect of each province and Departmental Account Officers is given below—

## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13 —Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	<i>Special Loans.</i>										
		Interest on other loans.	22,840	...	...	22,840	2,400	...	25,240	22,840	...	2,400
		<i>Treasury Notes.</i>										
		Interest on Treasury Notes on account of the Bhonsla and other Nagnar Temples.	19,100	...	...	19,100	...	...	19,100	17,748	...	1,352
		Interest on Madras Non-transferable Treasury Notes.	2,860	...	...	2,860	...	...	2,860	2,865	5	...
		<i>Service Funds.</i>										
		Interest on:—										
		Uncovenanted Service Family Pension Fund, Bengal.	7,27,500	...	...	7,27,500	..	...	7,27,500	7,26,169	...	1,331
		Bengal-Madras Service Family Pension Fund.	56,500	...	...	56,500	..	...	56,500	52,323	...	4,177
		<i>Savings Bank Deposit.</i>										
		Interest on:—										
		Financial Department Provident Fund.	6,500	...	...	6,500	...	...	6,500	2,762	...	3,738
		Forest Officers' Provident Fund.	5,000	..	...	5,000	...	...	5,000	1,964	...	3,036
		Police Officers' Provident Fund.	3,000	...	...	3,000	...	...	3,000	...	...	3,000
		Civil Veterinary Department Provident Fund.	5,500	...	...	5,500	...	..	5,500	3,217	...	2,283
		Deposit in State Railway Provident Fund.	11,500	...	...	11,500	...	..	11,500	8,158	...	3,342
		General Provident Fund.	4,50,000	...	...	4,50,000	...	...	4,50,000	3,70,534	...	79,466
		Other Miscellaneous Provident Fund.	5,000	...	...	5,000	...	...	5,000	2,879	...	2,121
		Cemetery Endowment Fund.	1,000	..	...	1,000	..	...	1,000	1,522	522	...
		General Family Pension Fund.	1,100	...	...	1,100	...	...	1,100	1,051	...	49
		Hindu Family Annuity Fund.	2,000	...	...	2,000	...	...	2,000	1,492	...	508
		Bengal Christian Family Pension Fund.	480	...	...	480	...	...	480	465	...	15
		Indian Civil Service Provident Fund.	15,500	...	..	15,500	...	...	15,500	16,141	641	...
		<i>Miscellaneous.</i>										
		Interest on Miscellaneous Accounts.	3,000	...	...	3,000	..	...	3,000	168	...	2,832
		For rounding	+220	...	...	+220	...	...	+220	...	...	220
		TOTAL	18,38,600	...	...	13,38,600	2,400	..	13,41,000	12,32,298	1,168	1,09,870
		Deficiency of actual expenditure as compared with net grant Rs.									1,08,702	

## Explanation of the causes of variation between Expenditure and Grant.

*General Provident Fund.*—Decrease under the head was partly due to transfer of Salt Department officers to the audit control of the Audit Officer, Indian Stores Department, and partly to closure of certain accounts.

Variations under other heads are unimportant.



## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13 —Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	Interest on—										
		1. General Provident Fund.	5,24,000	...	...	5,24,000	...	...	5,24,000	5,19,003	...	10,997
		2. Indian Civil Service Provident Fund.	30,000	...	...	30,000	...	...	30,000	28,578	...	1,422
		3. Police Officers' Provident Fund.	5,000	...	...	5,000	...	2,300	2,700	2,650	...	50
		4. Forest officers' Provident Fund.	1,000	...	...	1,000	1,300	...	2,300	2,868	568	...
		5. Cometary Endowment Fund.	3,000	...	...	3,000	...	...	3,000	1,561	...	1,439
		6. Civil Engineers' Provident Fund.	3,000	...	...	3,000	...	...	3,000	2,539	...	461
		7. Other Miscellaneous Provident Fund.	5,000	...	...	5,000	1,000	...	6,000	6,601	601	...
		8. Military Assistant Surgeons' Fund.	20,000	...	...	20,000	...	...	20,000	19,973	...	27
		9. Famine Insurance Fund Balance.	27,000	...	...	27,000	..	...	27,000	26,335	...	665
		10. Miscellaneous Accounts.	...	...	...	...	...	...	...	168	168	...
		TOTAL	6,18,000	...	...	6,18,000	2,300	2,300	6,18,000	6,04,276	1,337	15,061
Deficiency of actual expenditure as compared with net grant Rs.										13,724		

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Appropriation Accounts of Grant (1934-35)												
Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13. Interest on Miscellaneous obligations.	20.—Interest on other Obligations.	(1) Interest on loans from the late King of Ondh.	19,000	...	...	19,000	...	...	19,000	17,927	...	1,073
		(2) Interest on Educational Funds.	13,000	...	...	13,000	...	...	13,000	7,773	...	5,227(A)
		(3) Interest on Charitable Funds.	32,000	...	...	32,000	...	...	32,000	32,150	150	...
		(4) Interest on U. S. F. F. Fund (Widow's Branch).	2,00,000	...	...	2,00,000	...	...	2,00,000	1,94,883	...	5,117
		(5) Interest on Police Officers' Provident Fund.	2,000	...	(a) 2,000	...	...	...	...	102	102	...
		(6) Interest on Forest Officers' Provident Fund.	1,000	...	...	1,000	...	...	1,000	342	...	658
		(7) Interest on Cemetery Endowment Fund.	3,000	(a) 1,000	...	4,000	...	...	4,000	4,010	10	...
		(8) Interest on Civil Engineers' Provident Fund.	8,000	...	(a) 3,000	5,000	...	...	5,000	4,791	...	209
		(9) Interest on General Provident Fund.	6,07,000	...	...	6,07,000	...	...	6,07,000	6,04,004	...	2,996
		(10) Interest on other miscellaneous Provident Funds.	8,000	(a) 3,000	...	11,000	...	...	11,000	10,800	...	200
		(11) Interest on B. U. S. Fund (Life Assurance Branch).	1,000	...	...	1,000	...	...	1,000	(B) — 19	...	1,019
		(12) Interest on miscellaneous Accounts.	5,000	...	...	5,000	3,681	...	8,681	9,048	367	...
		(13) Interest on I. C. S. Provident Fund.	33,000	...	(a) 4,000	29,000	...	...	29,000	28,325	...	675
		(14) Interest on Famine Insurance Fund balances.	2,50,000	(a) 35,000	...	2,85,000	...	...	2,85,000	2,83,820	...	1,180
		TOTAL.—20 Interest on other Obligations.			11,82,000	39,000	9,000	12,12,000	3,681	...	12,15,681	11,97,956
Deficiency of actual expenditure as compared with net grant Rs.											17,725	

(a) Sanctioned by the Legislative Assembly in February 1934.

*Explanation of the causes of variation between Expenditure and Grant.*

- Interest on other obligations —
- A.—The saving was due to the non-payment of interest on the Book debt endowment Fund of the Medical College in 1923-24. The interest has since been paid in the year 1924-25.
- B.—The minus debit was due to the fact that at the close of the year 1922-23, the balance at credit of the fund in question was overdrawn and the fund was charged with interest on the overdrawn amount. As the interest charged was in excess of the amount of interest accrued on accumulations in the F. in the course of the year, there was a minus debit at the end of the year.

## BENGAL.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

2	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other component authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
					Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
	1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13. Interest on Miscellaneous Obligations.	20. Interest on other Obligations.	1. Interest on the Indian Civil Service Provident Fund.	31,000	...	...	31,000	...	...	31,000	28,235	..	5,765	
		2. Interest on the General Provident Fund.	6,15,000	.	.	6,15,000	...	...	6,15,000	6,02,317	...	12,683	
		3. Interest on the Cemetery Endowment Fund.	1,000	...	...	1,000	...	...	1,000	1,406	406	...	
		4. Interest on Miscellaneous Accounts.	8,000	..	...	8,000	...	..	8,000	53,442	45,442	...	
		5. Interest on Miscellaneous Provident Fund.	12,000	...	...	12,000	...	...	12,000	12,392	392	...	
		6. Interest on Civil Engineers' Provident Fund.	10,000	..	...	10,000	...	...	10,000	7,859	...	2,141	
		7. Interest on Famine Insurance Fund.	20,000	...	...	20,000	...	...	20,000	17,871	...	2,129	
	Total—Interest on other Obligations.	7,00,000	...	...	7,00,000	...	...	7,00,000	7,23,552	46,240	22,688		
Excess of actual expenditure as compared with net grant Rs.										23,552			

*Explanation of the causes of variation between Expenditure and Grant.*

Head 1.—The savings were due to closure of some accounts due to retirement.

Head 2.—The savings were due to transfer and closure of some accounts in the course of the latter part of the year.

Head 4.—The excess was due to payment of interest on sums repaid to non-enemy nationals for which provision was made in the budget estimate. The excess was anticipated in the revised estimate but provision could not be made.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13.—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	Interest on the book debt loan on account of Madho Rao.	27,000	...	...	27,000	...	...	27,000	26,720	...	280
		Interest on loans from the late King of Oudh. (1)	7,36,000	...	...	7,36,000	...	...	7,36,000	7,89,854	53,854	...
		Interest on other loans	8,000	...	...	8,000	...	...	8,000	8,000	...	...
		Interest on loans from Raja Kali Shankar Ghosal.	2,000	...	...	2,000	...	...	2,000	2,400	400	...
		Interest on Police Officers' Provident Fund.	1,000	...	...	1,000	...	...	1,000	908	...	92
		Interest on Cemetery Endowment fund. (2)	4,600	...	...	4,000	...	...	4,000	2,908	...	1,092
		Interest on General Provident Fund. (3)	4,90,000	...	...	4,90,000	...	...	4,90,000	4,75,220	...	14,780
		Interest on Civil Engineers' Provident Fund. (4)	3,000	...	...	3,000	...	...	3,000	1,918	...	1,087
		Interest on miscellaneous Provident Fund.	8,000	...	...	8,000	...	...	8,000	7,257	...	743
		Interest on Forest Officers' Provident Fund. (5)	3,000	...	...	3,000	...	...	3,000	1,528	...	1,472
		Interest on I. C. S. Provident deposits. (6)	40,000	...	...	40,000	...	...	40,000	33,959	...	6,041
		Interest on Opium Department Provident Fund.	1,000	...	...	1,000	...	...	1,000	500	...	500
		Interest on Famine Insurance Fund balance. (7)	1,88,000	...	...	1,88,000	...	...	1,88,000	2,93,908	1,05,908	...
		Interest on Miscellaneous accounts.	2,56,000	...	...	2,56,000	...	...	2,56,000	2,56,242	242	...
Total			17,67,000	...	...	17,67,000	...	...	17,67,000	19,91,317	1,60,404	26,087
Excess of actual expenditure as compared with net grant Rs.										1,34,317		

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) The estimates were disturbed mainly by payment of arrears to Baghdad Wasikadars.
- (2) The saving was anticipated in the Revised estimate for 1923-24.
- (3) Savings are small in comparison with net grant.
- (4) The saving is consequent on the transfer of the account of an officer with a large balance to another Province.
- (5) Savings due to retirement particularly of an officer, who was credited with interest of Rs. 1,700 per annum.
- (6) Savings due to a larger number of retirements and transfers than was anticipated.
- (7) The budget provided for interest at  $4\frac{1}{2}$  per cent. on 41,81 the estimated balance of the Famine Insurance Fund at the close of 1922-23. Interest had, however, to be allowed on 63,34 being the average of the quarterly balances at 4.64 per cent.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

2	Name of Grants.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
					Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
	1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants In N E m D W eb R	Grant No. 13. —Interest on other Obligations.	20.—Interest on other Obligations.	(1) Interest on Civil Engineer's Provident Fund.	9,500	(a) 1,000	...	10,500	...	...	10,500	10,138	...	362
			(2) Interest on Forest Officers' Provident Fund.	900	...	...	900	...	...	900	903	3	...
			(3) Interest on Police Officers' Provident Fund.	800	...	...	800	...	...	800	835	35	...
			(4) Interest on Educational Funds.	500	...	...	500	...	...	500	500	...	...
			(5) Interest on Cemetery Endowment Fund.	3,400	...	(a) 1,000	2,400	...	...	2,400	1,783	...	617
			(6) Interest on General Provident Fund.	3,60,000	(a) 31,000	...	3,91,000	...	...	3,91,000	3,77,419	...	13,581
			(7) Interest on Miscellaneous Provident Funds.	7,200	(a) 1,000	...	8,200	...	...	8,200	8,824	624	...
			(8) Interest on Indian Civil Service Provident Fund.	23,000	(a) 1,000	...	24,000	...	...	24,000	25,734	1,734	...
			(9) Interest on Famine Insurance Fund.	...	...	...	...	...	...	17,368	17,368	...	...
			For rounding	—300	...	...	—300	...	...	—300	...	300	...
			Total	4,05,000	34,000	1,000	4,38,000	...	...	4,38,000	4,43,504	20,064	14,560
Excess of actual expenditure as compared with net grant Rs.										5,504			
a) Supplementary grant voted by the Legislature													

(a) Supplementary grant voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

(5) The amount of interest payable was under-estimated.

(9) The excess is due to the fact that no grant was provided for the purpose.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		<i>Savings Bank Deposits.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13 —Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	A.—Interest on Police Officers' Provident Fund.	4,300	...	...	4,300	...	...	4,300	2,739	...	1,561
		B.—Interest on Cemetery Endowment Fund.	1,000	...	...	1,000	...	...	1,000	1,126	126	...
		C.—Interest on General Provident Fund.	3,00,000	...	...	3,00,000	...	...	3,00,000	2,86,964	...	13,036
		D.—Interest on other Miscellaneous Provident Fund.	5,100	...	...	5,100	...	...	5,100	5,740	640	..
		E.—Interest on Civil Engineers' Provident Fund.	3,300	...	...	3,300	...	...	3,300	3,868	568	..
		F.—Interest on Forest Officers' Provident Fund.	5,400	...	...	5,400	...	...	5,400	8,183	2,783	...
		G.—Interest on Indian Civil Service Provident Fund.	24,700	...	...	24,700	...	...	24,700	24,225	...	475
		Other items :—										
		H.—Interest on Famine Insurance Fund balances.	3,000	...	...	3,000	...	..	3,000	4,317	1,317	...
		I.—Interest on Miscellaneous Accounts.	14,200	...	...	14,200	...	...	14,200	...	...	14,200
		Total	3,61,000	...	...	3,61,000	...	...	3,61,000	3,37,162	5,434	29,272
Deficiency of actual expenditure as compared with not grant Rs.										23,838		

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The decrease was due to the transfer of the accounts of one officer to General Provident Fund and to final close of the accounts of another.

B, D, E and H.—The excesses were small. As the adjustments were made at the end of the year, no action could be taken to obtain additional allotments to meet the excesses.

C.—As the adjustment was made at the end of the year, no action to reduce the grant was possible.

F.—The excess was mainly due to the transfer of accounts of one subscriber to this Province from another Province.

G.—No remarks.

I.—The provision was made on information furnished by the custodian of Enemy Property and represents the interest payable on sums held by Government on account of non-enemy nationals. No interest was, however, paid in 1923-24.

# BIHAR AND ORISSA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 13—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	1. Interest on Cemetery Endowment Fund.	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. 588	Rs. ...	Rs. 412
		2. Interest on Police Officers' Provident Fund.	3,000	...	...	3,000	...	...	3,000	2,017	...	933
		3. Interest on General Provident Fund.	2,95,000	...	...	2,95,000	...	...	2,95,000	2,74,403	...	20,597
		4. Interest on Indian Civil Service Annuity Fund.	19,000	...	...	19,000	...	...	19,000	17,996	...	1,004
		5. Interest on Miscellaneous Provident Fund	3,000	...	...	3,000	...	...	3,000	2,699	...	301
		6. Interest on Forest Officers' Provident Fund.	1,000	...	...	1,000	...	...	1,000	934	...	66
		7. Interest on Famino Insurance Fund Balance.	96,000	...	...	96,000	...	...	96,000	1,03,074	7,074	...
		8. Interest on Civil Engineers' Provident Fund.	11,000	...	...	11,000	...	...	11,000	10,610	...	390
		Total	4,29,000	...	...	4,29,000	...	...	4,29,000	4,12,321	7,074	23,753
		Deficiency of actual expenditure as compared with net grant Rs.									16,679	

Explanation of the causes of variation between Expenditure and Grant.

) & (4 . Savings were due to non-payment of interest in some cases of final withdrawal during the year.

). The provision proved high. The number of withdrawals, final and temporary, was higher than was anticipated.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Not Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 18 —Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	Interest on—										
		1. Civil Engineers' Provident Fund .	5,000	...	...	5,000	...	...	5,000	4,562	...	438
		2. Forest Officers' Provident Fund .	1,000	...	...	1,000	...	...	1,000	937	...	63
		3. Police Officers' Provident Fund .	9,000	...	...	9,000	...	...	9,000	4,743	...	4,257
		4. Cemetery Endowment Fund .	1,000	...	...	1,000	...	...	1,000	861	...	139
		5. Other Miscellaneous Provident Fund .	1,000	...	...	1,000	...	...	1,000	570	...	430
		6. General Provident Fund . . .	2,75,000	...	...	2,75,000	...	7,000	2,68,000	2,44,192	...	23,808
		7. Indian Civil Service Provident Fund . .	15,000	...	...	15,000	...	...	15,000	14,980	...	20
		8. Famine Insurance Fund balances .	1,38,000	...	...	1,38,000	7,000	...	1,45,000	1,39,204	...	5,796
		TOTAL .	4,45,000	...	...	4,45,000	7,000	7,000	4,45,000	4,10,049	...	34,951
Deficiency of actual expenditure as compared with net grant Rs.										34,951		

*Explanation of the causes of variation between Expenditure and Grant.*

3. The decrease was due to the fact that the accounts of two officers were finally closed during the year and those of two other officers transferred to the General Provident Fund.

6. The decrease was due to the transfer of some accounts to other Provinces and to some big accounts being closed before the end of the year.

8. The additional appropriation under this head was obtained with reference to the Revised estimates, which were based on the estimated balance of the Fund on the 1st April 1923 and were worked out with reference to the rate of interest sanctioned for 1921-22.



## ASSAM

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 13.—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	1. Interest on Forest Officers' Provident Fund.	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. 1,071	Rs. 71	Rs. ...
		2. Interest on General Provident Fund.	1,32,000	...	...	1,32,000	...	...	1,32,000	1,26,925	...	5,075
		3. Interest on Indian Civil Service Provident Fund.	10,000	...	...	10,000	...	...	10,000	8,694	...	1,306
		4. Interest on Famine Insurance Fund Balances.	1,000	...	...	1,000	...	...	1,000	950	...	50
		5. Interest on Cemetery Endowment Fund.	...	...	...	...	...	...	...	248	248	...
		TOTAL	1,44,000	...	...	1,44,000	...	...	1,44,000	1,37,888	319	6,431
Deficiency of actual expenditure as compared with net grant Rs.										6,112		

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

## POSTS AND TELEGRAPHS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 13.—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	1. Interest on S. B. deposits.	Rs. 67,98,000	Rs. ...	Rs. ...	Rs. 67,98,000	Rs. ...	Rs. ...	Rs. 67,98,000	Rs. 67,08,095	Rs. ...	Rs. 89,905
		2. Bonus on Postal Cash Certificates.	41,00,000	...	...	41,00,000	...	...	41,00,000	27,83,925	...	13,16,075
		3. Interest on G. P. Fund.	4,25,000	...	...	4,25,000	...	...	4,25,000	4,21,556	...	3,444
		4. Interest on I.C.S. Provident Fund.	1,000	...	...	1,000	...	...	1,000	1,723	723	...
		5. Interest on Postal Insurance and Annuity Fund.	7,22,000	...	...	7,22,000	...	...	7,22,000	7,25,015	3,015	...
		6. Interest on C.E.P. Fund.	3,000	...	...	3,000	...	...	3,000	2,149	...	851
		7. Interest on P. O. Guarantee Fund.	...	...	...	...	...	...	...	462	462	...
		8. Interest on Workshop Fine Fund.	...	...	...	...	...	...	...	142	142	...
		TOTAL	1,20,49,000	...	...	1,20,49,000	...	...	1,20,49,000	1,06,43,067	4,342	14,10,275
Deficiency of actual Expenditure as compared with net grant Rs.										14,05,933		

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) The balance of S. B. deposits was less than anticipated.
- (2) There was a considerable fall in the number of Cash certificates discharged during the year as compared with that of the previous year. During 1922-23, the bonus on Cash certificates amounted to over 48½ lakhs and in the Budget Estimates of the year under review, it was anticipated that about the same level of discharges would be maintained. In the actual event, however, the actual discharges have fallen to about 3½ lakhs of the previous year's figures.

**ARMY, MILITARY WORKS AND MARINE.**  
*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		<i>Army and Military Works.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	Interest on —										
		1. Military Widows, and Orphan Fund.	60,000	...	...	60,000	...	...	60,000	100(a)	...	59,900
		2. General Provident Fund.	1,33,000	...	...	1,33,000	...	...	1,33,000	1,45,683	(b) 12,683	...
		3. Cemetery Endowment Fund.	4,000	...	...	4,000	...	...	4,000	8,269	(c) 4,269	...
		4. Other Miscellaneous Provident Fund.	6,000	...	...	6,000	...	...	6,000	16,438	(d) 10,438	...
		<i>Marine.</i>										
		5. General Provident Fund.	10,000	...	...	10,000	...	...	10,000	6,959	...	3,041
		<b>Tot A</b>	<b>2,13,000</b>	<b>...</b>	<b>...</b>	<b>2,13,000</b>	<b>...</b>	<b>...</b>	<b>2,13,000</b>	<b>1,77,449</b>	<b>27,390</b>	<b>62,941</b>
Deficiency of actual expenditure as compared with net grant Rs.										35,551		

*Explanation of the causes of variation between Expenditure and Grant.*

(a) The actuals were small owing to the fact that the interest was calculated on the amount deposited in the rupee branch only. The sterling branch of the fund having been transferred to the India Office, the provision made for interest on this branch was not expended.

(b) The excess was due to increased deposits and the charge for interest thereon. An excess of Rs. 19,000 was anticipated in the Revised Estimate for 1923-24 but it was not sanctioned.

(c) The original grant was under estimated. An additional provision of Rs. 4,000 for this head asked for in the Revised Estimate was not sanctioned.

(d) The original grant was an underestimate. An additional grant of Rs. 6,000 anticipated in the Revised Estimate was not sanctioned.

**RAILWAYS.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	Interest on—										
		1. State Railway Provident Institution.	29,18,000	...	...	29,18,000	1,47,000	...	30,65,000	30,40,232	...	24,768
		2. Companies Railways Provident Fund.	94,12,000	...	...	94,12,000	...	152,000	92,60,000	86,71,650	...	5,88,350
		3. General Provident Fund.	95,000	...	...	95,000	5,000	...	1,00,000	94,744	...	5,256
		4. Civil Engineer's Provident Fund.	6,000	...	...	6,000	...	...	6,000	2,782	...	3,218
		5. Miscellaneous Accounts.	...	...	...	...	...	...	...	245	245	...
		<b>Total</b>	<b>1,24,31,000</b>	<b>...</b>	<b>...</b>	<b>1,24,31,000</b>	<b>1,52,000</b>	<b>1,52,000</b>	<b>1,24,31,000</b>	<b>1,18,09,653</b>	<b>245</b>	<b>6,21,592</b>
Deficiency of actual expenditure as compared with net grant Rs.										6,21,347		

*Explanation of the causes of variation between Expenditure and Grant.*

58  
STORES DEPARTMENT.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 13.—Interest on Miscellaneous Obligations.	20.—Interest on other Obligations.	General Provident Fund.	400	...	...	400	...	...	400	17,326	14,925	...
		Indian Civil Service Provident Fund.	...	...	...	...	..	...	...	231	231	...
		Other Miscellaneous Provident Fund.	10,000	...	...	10,000	...	...	10,000	8,436	...	1,564
		TOTAL	10,400	...	...	10,400	...	...	10,400	25,992	17,166	1,564
Excess of actual expenditure as compared with net grant Rs.										15,592		

*General Provident Fund.*—The excess is due to the transfer of the General Provident Fund Accounts of the Northern India Salt Department officers consequent on the transfer of audit of salt Accounts from the office of the Accountant-General, Central Revenues (*vide* remarks under "India" page 47.)

*Distribution Statement of Grant No. 14.—General Administration (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	63,19,000	4,73,088	...	67,92,088	17,55,811	17,41,588	68,06,311	61,30,413	...	6,75,898
Admins.	82,000	..	...	82,000	...	...	82,000	82,000	...	...
Bombay	21,000	600	...	21,600	...	2,187	19,413	18,706	...	707
England	75,000	37,000	...	1,12,000	...	...	1,12,000	1,18,051	1,051	...
Exchange	4,43,000	...	...	4,43,000	...	4,000	4,39,000	4,53,761	14,761	...
Roundings	...	+312	...	+312	...	...	+312	...	...	312
TOTAL	68,90,000	5,11,000	...	74,01,000	17,55,811	17,47,775	74,09,036	67,47,931	15,812	6,76,917
Deficiency of actual expenditure as compared with net grant Rs.								6,61,105		

NOTE.—The excess of Rs. 8,036 in the net grant (col. 8) over the total grant voted by the Assembly (col. 5) works up as below:—  
 (A) Amount sanctioned by the Finance Department from time to time during the year out of the reserve provision of 3 lakhs at their disposal Rs. 67,569  
 (B) Less amount surrendered during the year (1) India Rs. 57,346, (2) Bombay Rs. 2,187 . . . . . —59,583  
 Rs. +8,036

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.  
 The difference under "Exchange" is due chiefly to variation in expenditure in England and to variation in the rates of Exchange adopted in the Estimate as compared with those adopted in the accounts.

## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 14.—General Administration.	22.—General Administration.	INDIA.										
		Sumptuary allowance of the Governor-General . . .	40,000	...	...	40,000	...	...	40,000	40,000	...	...
	A.—Heads of Provinces, etc.	Expenditure from Contract Allowance.	1,56,000	...	...	1,56,000	15,800	...	1,71,800	1,71,800	...	...
		Staff and household of the Governor-General:—										
		Private Secretary to His Excellency the Viceroy.	1,92,500	...	...	1,92,500	7,441	4,880	1,95,061	1,63,966	...	31,095
		Military Secretary to His Excellency the Viceroy.	2,16,400	...	...	2,16,400	...	4,000	2,12,400	2,08,438	...	3,962
		TOTAL . . .	4,08,900	...	...	4,08,900	7,441	8,880	4,07,461	3,72,404		
		Tour expenses . . .	4,26,900	...	...	4,26,900	6,285	11,800	4,21,385	4,00,112	...	21,273
		Executive Council . . .	57,900	...	...	57,900	4,000	...	61,900	60,100	...	1,800
		Total A.—Heads of Provinces, etc.	10,89,700	...	...	10,89,700	33,526	20,680	11,02,546	10,44,416		
		Council of State . . .	2,80,000	...	...	2,80,000	...	13,700	2,66,300	1,29,097	...	1,37,203
		Indian Legislative Assembly.	5,27,500	A 14,500	...	5,42,000	3,000	3,000	5,42,000	4,11,009	...	1,30,991
	B.—Legislative Bodies.	TOTAL . . .	8,07,500	14,500	...	8,22,000	3,000	16,700	8,05,300	5,40,106		
		Civil Secretariats—										
		Foreign and Political Department.	7,42,200	A 32,903	...	7,75,103	25,856	25,856	7,75,103	7,86,067	10,964	...
		Home Department . . .	5,66,240	A 5,000	...	5,71,240	60,909	40,843	5,91,306	5,29,687	...	61,619
		Retrenchment Office . . .	...	...	...	...	2,505	...	2,505	2,257	...	248
		Legislative Department.	5,28,500	A 20,685	...	5,49,185	...	28,550	5,20,635	4,86,404	...	34,231
		Department of Education and Health.	3,56,580	...	...	3,56,580	...	3,56,580	...	...	...	...
		Finance Department . . .	9,50,600	...	...	9,50,600	89,530	39,519	10,00,611	8,87,532	...	1,13,079
		Revenue and Agriculture Department.	3,27,460	...	...	3,27,460	...	3,27,460	...	...	...	...
		Commerce Department.	3,76,890	...	...	3,76,890	984	96,000	2,81,874	2,69,493	...	12,381
		Keeper of the Records, Government of India.	1,03,800	...	...	1,03,800	...	...	1,03,800	94,253	...	9,547
		Translator's Department.	9,100	...	...	9,100	400	...	9,500	10,349	849	...
		Department of Industries.	4,06,420	...	...	4,06,420	...	4,06,420	...	...	...	...
		Department of Education, Health and Lands.	...	...	...	...	5,04,040	...	5,04,040	4,69,822	...	34,218
		Department of Industries and Labour.	...	...	...	...	5,62,888	7,250	5,55,633	5,22,052	...	33,581
		Total—Civil Secretariat.	43,67,800	53,538	...	44,26,338	12,47,107	13,23,488	43,45,007	40,37,916	11,813	2,93,900
		Total carried over . . .	18,97,200	14,500	...	19,11,700	36,526	37,380	19,10,846	15,84,522	...	3,26,324

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads—contd.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any.)	Saving (if any.)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 14.—General Administration.	22.—General Administration.	INDIA—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Total Brought forward .	18,97,200	14,600	...	19,11,700	36,628	37,360	19,10,846	15,84,522	...	3,26,324
			47,67,800	58,588	...	44,26,388	12,47,107	13,28,488	43,45,007	40,67,916	11,913	2,98,904
		Military Secretariat .	5,50,600	...	...	5,50,600	...	2,400	5,48,200	4,85,385	...	62,815
		Public Works Department.	3,73,320	...	...	3,73,320	...	3,73,320	...	...	...	...
		For rounding .	+80	...	...	+80	...	...	+80	...	...	80
	TOTAL	52,91,800	58,588	...	53,50,388	12,47,107	17,04,208	48,93,287	45,43,201	...	...	
	F.—Miscellaneous.	Charges in connection with the visit of members of India Council.	...	...	...	...	2,178	...	2,178	2,590	412	...
		Lump reduction by the Legislative Assembly.	—5,00,000	A 4,00,000	...	—1,00,000	1,00,000	..	...	...	...	...
		Lump reduction by the Retrenchment Committee.	—3,70,000	...	...	—3,70,000	3,70,000	...	...	...	...	...
		Total—India	63,19,000	4,73,088	...	67,92,088	17,55,811	17,41,588	68,06,811	61,30,413	12,225	0,88,123
Deficiency of actual expenditure as compared with net grant Rs										6,75,898		

(A) Voted by the Legislative Assembly on 20th February 1924.

The following table shows the distribution of the lump cut of Rs. 4,70,000 (i.e. Rs. 8,70,000 less Rs. 4,00,000 partially restored by the Legislative Assembly) amongst the various offices.

	Addition.	Reduction.
	Rs.	Rs.
Department of Education, Health and Lands . . . . .	3,04,040	
Department of Industries and Labour . . . . .	5,62,883	
Finance Department (Customs Br.) . . . . .	59,650	
Commerce Department . . . . .	...	94,154
Department of Education and Health . . . . .	...	3,56,580
Department of Revenue and Agriculture . . . . .	...	3,27,460
Department of Industries . . . . .	...	4,06,430
Public Works Department . . . . .	...	3,73,320
Legislative Department . . . . .	...	2,000
Finance Department . . . . .	...	32,629
Exchange . . . . .	...	4,000
	11,28,573	15,96,573
Difference Rs.	—4,70,000	

*Explanation of the causes of variation between Expenditure and Grant.*

*Private Secretary to Viceroy.*—Savings occurred under the unit "Contingencies" on account of smaller expenditure on Postage and Telegrams.

*Tour Expenses.*—Savings occurred under Haulage charges for special trains adjusted under the head.

*Council of State and Indian Legislative Assembly.*—Savings under the heads occurred chiefly under "Allowance and honoraria" and were due to the fact that travelling allowance rules were revised in 1923-24 under G. I. F. D. No. 854 C.S.R., dated 29th May 1923 and members were entitled to 1½ Ry. fare instead of double fares as previously admissible, also to withdrawal of certain concessions under G. I. F. D. No. 938 C.S.R., dated 11th June 1923 mainly reducing the number of days for which daily allowance could be drawn.

*Foreign and Political Department.*—The original demand of 8,37 under the head was reduced by 95 at the instance of the Retrenchment Committee. The Foreign and Political Department expected to effect savings to the extent of 78 only and accordingly obtained a supplementary grant of 17 (included in Rs. 32,908 in Column 5) in partial restoration of the lump sum of 95. The anticipated savings of 78 were not, however, fully realised owing to heavier charges under service postage and telegrams during the closing months of the year.

*Home Department.*—Savings occurred mainly under "Pay of Establishment" (28) due to temporary vacancies and to appointment of lower paid officers in deputation vacancies, and under "Allowances and honoraria" owing to reduced travelling and hill journey allowances, also to absence of charges against grant of 16 provided for passages of Surplus Indian Army officers selected for the Indian Civil Service.

*Legislative Department.*—Savings occurred under almost all the units of appropriation mainly under "Pay of officers" (12) in the provision for leave salary and under "Pay of Establishment" owing partly to certain temporary vacancies and partly to filling up of deputation vacancies by men on lower pay.

*Finance Department.*—Savings occurred under the various offices adjusted under this head as below :—

(1) *Finance Department (Ordinary).*—Smaller expenditure under "Establishment" (20) due to reduction of some appointments and reduced expenditure under "Contingencies" (10) resulted in a total saving of 30 under this head.

(2) *Financial Adviser, Military Finance.*—The savings amounting to 62 under the head were mainly contributed by reduced expenditure under "Pay of officers" (30) and "Pay of Establishment" (32) owing to non-utilisation of the provision for leave salary, appointment of lower paid officers and entertainment of reduced temporary Establishment.

*Customs Branch.*—The allotment of 60 sanctioned by the Finance Department for this new Department was only partially utilised resulting in a saving of 20.

*Commerce Department.*—The savings were mainly due to the deputation of one of the two Assistant Secretaries to the Tariff Board.

*Keeper of the Records.*—Savings occurred mainly under "Pay of officers" owing to nonutilisation of the provision of 8 for leave salary.

*Department of Education, Health and Lands.*—Savings were chiefly due to change in personnel of the Assistant Secretary involving transfer of expenditure from voted to non-voted and occurred also under Establishment owing to appointment of lower paid officers in leave and deputation vacancies.

*Department of Industries and Labour.*—The savings were due to abolition of certain appointments and reduced expenditure under "Contingencies."

*Military Secretariat.*—Savings occurred partly under "Establishment" (40) and were due to the appointment of lower paid officers in leave vacancies and to entertainment of reduced temporary Establishment and partly under "Contingencies" owing to reduced expenditure on service postage and telegrams.

Other variations are unimportant and do not call for any explanation.

**MADRAS.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 14.—General Administration.	22.—General Administration.	Civil Secretariat	32,000	...	...	32,000	...	...	32,000	32,000	...	...
	Secretariat and Headquarters Establishments.											
Deficiency or excess of actual expenditure as compared with net grant Rs.										Nil.		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 14.—General Administration.	22.—General Administration—Secretariat and Headquarters Establishments.	Civil Secretariat.	21,000	...	...	21,000	...	2,187	18,813	18,046	...	767
	Deputy Commissioners.	Commissioner in Snd.	...	(a) 600	...	600	...	...	600	660	60	...
		Total 22.—General Administration.	21,000	600	...	21,600	...	2,187	19,413	18,706	60	767
	Deficiency of actual expenditure as compared with net grant Rs.									707		

(a) Sanctioned by the Legislative Assembly in February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant No. 14.—General Administration.	22.—General Administration.	Amount payable to the Government of Bengal on account of share of the cost of the Bengal Secretariat.	75,000	(a) 37,000	...	1,12,000	...	...	1,12,000	1,13,051	1,051	...
		Total—General Administration.	75,000	37,000	...	1,12,000	...	...	1,12,000	1,13,051	1,051	...
	Excess of netal expenditure as compared with net grant Rs.									1,051		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The increase is due to payment of share of the cost of the Bengal Secretariat.

## Distribution Statement of Grant No. 15.—Audit (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . .	20,09,000	...	...	20,09,000	3,20,190	2,71,201	20,57,989	20,11,207	...	46,782
Madras . . .	6,41,000	...	...	6,41,000	...	28,380	6,12,620	5,67,898	...	44,722
Bombay . . .	8,85,000	...	...	8,85,000	1,96,930	1,91,691	8,89,939	7,76,577	...	1,13,362
Bengal . . .	7,03,000	...	...	7,03,000	...	25,000	6,78,000	6,61,484	...	16,516
United Provinces	5,55,000	...	...	5,55,000	73,080	19,480	6,03,600	6,09,513	913	...
Punjab . . .	5,21,000	...	...	5,21,000	28,520	84,980	4,64,540	4,89,120	23,580	...
Burma . . .	7,66,000	...	...	7,66,000	75,990	1,13,490	7,28,500	6,59,548	...	68,952
Bihar and Orissa	3,75,000	...	...	3,75,000	3,850	10,568	3,68,282	3,64,109	...	4,173
Central Provinces	2,76,000	...	...	2,76,000	15,662	24,662	2,67,000	2,44,419	...	22,581
Assam . . .	1,91,000	...	...	1,91,000	38,650	11,100	2,18,550	2,12,243	...	6,307
Exchange . . .	50,000	...	...	50,000	...	...	50,000	43,938	...	6,062
Total .	69,72,000	...	...	69,72,000	7,52,872	7,80,852	69,44,020	66,39,056	24,493	3,29,457
Deficiency of actual expenditure as compared with net grant Rs.								3,04,964		

Explanation of the causes of variation between Expenditure and Grant.

Explanation of variations in each Province is given below. The difference under "Exchange" is unimportant.



## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

N (	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expendi- ture.	Actual Expendi- ture.	Excess (if any).	Saving (if any).
					Addi- tion.	Rede- ction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant —G Adn tion	Grant No. 15. —Audit.	23.—Audit	Auditor-General	6,42,500	...	...	6,42,500	9,610	2,51,411	4,00,699	2,43,564	...	1,57,145
			Indian Audit and Accounts Service.	8,43,500	...	...	8,43,500	2,57,380	..	11,00,880	12,26,799	1,25,919	...
			Civil Offices of Ac- count and Audit.	5,23,000	..	...	5,23,000	53,200	19,720	5,56,110	5,40,851	...	15,555
			Total	20,09,000	...	...	20,09,000	3,20,190	2,71,201	20,57,989	20,11,207	1,25,919	1,72,701
			Deficiency of actual expenditure as compared with net grant Rs.										46,782

## Explanation of the causes of variation between Expenditure and Grant.

**Auditor-General.**—The savings were chiefly due to the fact that 1,58, out of the lump grant of 4,00 provided under the head on account of temporary establishment for all Civil Account Offices, remained unappropriated as there were savings within the grants of several Account Officers to cover the whole or part of the expenditure on temporary establishments entertained by them.

**Indian Audit and Accounts Service.**—Excess under the head was mainly due to change in personnel involving transfer of expenditure from Non-voted to voted. (Vide page 250).

**Civil Offices of Account and Audit.**—The allotment of 53 in column 8 sanctioned for the various offices was not fully utilised.

## MADRAS.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

1	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
					Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant No. 15.—Audit.	23.—Audit	Civil Offices of Account and Audit.	Rs. 6,63,760	Rs. ...	Rs. ...	Rs. 6,63,760	Rs. ...	Rs. 23,380	Rs. 6,35,380	Rs. 5,94,941	Rs. ..	Rs. 40,439	
		Deduct—Recoveries of expenditure.	—22,760	..	...	—22,760	...	...	—22,760	—27,013	...	4,253	
		Net Total	6,41,000	...	..	6,41,000	...	23,380	6,12,620	5,67,898	...	44,722	
		Deficiency of actual expenditure as compared with net grant Rs.										44,722	

## Explanation of the causes of variation between Expenditure and Grant.

Savings occurred primarily under 'Pay of Establishments' and were due to the provision of Rs. 30,000 made for payment of arrears of pay on account of the application of the next below rule not having been utilised owing to the late receipt of orders.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 15. —Audit.	23.—Audit.	Civil Offices of Account and Audit.	9,23,450	...	...	9,23,450	1,96,930	23,061	10,97,319	9,90,534	...	A 1,06,785
		Gross total	9,23,450	...	...	9,23,450	1,96,930	23,061	10,97,319	9,90,534	...	1,06,785
		Deduct—Recoveries.	—38,450	...	...	—38,450	...	1,68,930	—2,07,380	—2,13,957	...	6,577
		Total	8,85,000	...	...	8,85,000	1,96,930	1,91,991	8,89,939	7,76,577	...	1,13,362
		Deficiency of actual expenditure as compared with net grant Rs.								1,13,362		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings occurred under the following units:—

Pay of officers	Rs.	27,000
Pay of Establishment	"	27,000
Allowances, Honoraria, etc.	"	39,000
Contingencies	"	13,000
Total	Rs.	1,06,000

The saving under the unit "Pay of officers" was due to the pay of Gazetted officers of the Local Audit Department for whom provision was made in the Bombay estimates having been finally adjusted on the books of the Accountant General, Central Revenues.

The saving under the unit "Pay of establishment" was due to the following reasons:—

- some senior accountants having officiated as Assistant Accounts Officers, for the most part of the year;
- deputation of certain clerks to other offices and engagement of substitutes on the minimum rate of pay;
- large number of men going on leave other than leave on average pay.

The saving under the unit "Allowances, Honoraria" was due to the following reasons:—

- Reduced expenditure on travelling allowance owing to (a) curtailment of the Inspection programme; (b) reduction in the rates of daily allowance and mileage; and (c) limited number of transfers in the cadre of Local Fund auditors.
- Reduced expenditure on house rent and other allowances owing to some senior accountants (P. W.) having officiated as Assistant Accounts Officers.
- The saving under the unit "Contingencies" was mainly due to the additional allotment sanctioned for the removal of the Accountant General's office to the new building not having been fully utilized.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 15.—Audit.	23.—Audit	Civil Offices of Account and Audit.	7,03,000	...	...	7,03,000	...	25,000	6,78,000	6,61,484	...	16,516
		Total—Audit	7,03,000	...	...	7,03,000	...	25,000	6,78,000	6,61,484	...	16,516
Deficiency of actual expenditure as compared with net grant Rs.										16,516		

*Explanation of variations between the Original and the net grant.*

The decrease is due to the transfer of the provision for the pay of Assistant Accounts Officers from the Bengal budget of the Accountant General, Central Revenues,

*Explanation of the causes of variation between Expenditure and Grant.*

Savings occurred mainly under "Pay of establishment" due to the transfer of some officers to the Indian Audit and rates of pay.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 15.—Audit.	23.—Audit.	Civil Offices of Account and Audit	Rs. 6,01,077	Rs. ...	Rs. ...	Rs. 6,01,677	Rs. 68,080	Rs. 19,480	Rs. 6,53,277	Rs. 6,48,864	Rs. ...	Rs. 4,413
		Rounding	+ 323	...	...	+ 323	...	...	+ 323	..	...	323
		Gross—Total	6,05,000	...	..	6,05,000	68,080	19,480	6,53,600	6,48,864	...	4,736
		Deduct—recoveries on account of Contribution work.	—50,300	...	...	—50,000	5,000	...	—45,000	—39,351	5,649	...
		Net Total	5,55,000	...	..	5,55,000	73,080	19,480	6,08,600	6,09,513	5,649	4,736
		Excess of actual expenditure as compared with net grant Rs.									913	

*Explanation of the causes of variation between Expenditure and Grant.*

The gross expenditure shows a saving of Rs. 4,735 mainly due to smaller expenditure on contingencies and on charges payable to the United Provinces Government on account of audit of Local Fund Accounts done by them on behalf of Central Government. This saving, however, is more than wiped out by smaller recoveries on account of contribution works. The excess over the net grant is only Rs. 913 and is small considering the disturbance created by the falling off in receipts from contribution works.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 15.—Audit.	23.—Audit.	Audit . . .	Rs. 6,68,530	Rs. ...	Rs. ...	Rs. 6,68,530	Rs. 28,520	Rs. 28,480	Rs. 6,68,570	Rs. 6,59,361	Rs. ...	Rs. 9,200
		A.—Deduct—Establishment charges recoverable from other Government, Department, etc.	1,47,530	...	...	—1,47,530	...	56,500	—2,04,030	—1,71,241	32,789	...
		Total .	5,21,000	...	..	5,21,000	28,520	84,980	4,64,540	4,88,120	32,789	9,200
Excess of actual expenditure as compared with net grant Rs.										23,580		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The difference between the provision made in the estimates and the amount actually recovered as due to "Depot Works Expenditure," i.e., Expenditure on Works of Construction or repairs, the cost of which is met out of non-Civil sources having not reached the expected figures and consequently the audit fees recoverable in respect thereof short.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 15—Audit.	23.—Audit.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		A.—Civil Offices of Account and Audit.	8,22,780	...	...	8,22,780	75,990	...	8,98,770	8,15,855	...	82,915
		(gross)										
		B.—Deduct Recoveries.	56,780	...	...	—56,780	...	1,13,400	—1,70,270	—1,56,307	13,963	...
		Total	7,66,000	...	...	7,66,000	75,990	1,13,400	7,28,500	6,59,548	13,963	82,915
Deficiency of actual expenditure as compared with net grant Rs.										68,952		

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The sum of Rs. 75,990 in column (8) represents a net addition and is made up as follows:—

(a) Reduction of grant in the Main Office	Rs. —69,510
(b) Additional grant for the cost of the Local Audit Department	+1,45,500
Net	+75,990

The reduction of the grant for the Main Office was made under the head "Pay of Officers" (Rs. 37,500) owing to the record of the charges in the books of the Accountant-General, Central Revenues, and under the head "Establishment charges payable to other Government, Departments, etc." (Rs. 32,010) as no adjustment was anticipated under this head owing to expenditure on the entire Local Audit Department having been ordered to be recorded under a separate sub-head subordinate to the major head "23.—Audit." The addition of Rs. 1,45,500 was sanctioned to cover the gross cost of the Local Audit Department for the reasons explained above. The decrease of Rs. 82,915 in the final actual occurred mainly under the following units:—

"Pay of Establishment" (about)	Rs. 32,000
"Allowances, etc." (about)	27,000
"Contingencies" (about)	8,000
"Establishment charges payable to other Government Departments, etc." (about)	16,000
Total Rs.	83,000

B.—The excess was due to smaller recoveries than anticipated.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 15—Audit.	23.—Audit.	Civil Offices of Account and Audit.	3,75,000	...	...	3,75,000	3,850	10,568	3,68,282	3,64,109	...	4,173
		Total	3,75,000	...	...	3,75,000	3,850	10,568	3,68,282	3,64,109	...	4,173
		Deficiency of actual expenditure as compared with net grant Rs.									4,173	

*Explanation of the causes of variation between Original and Net Grant.*

Rs. 10,568 in column (9) was provided in the original estimate for pay of Assistant Accounts Officers including leave salary. But as the pay of those officers were adjusted in the books of the Accountant-General, Central Revenues, the grant was reduced by orders of the Auditor-General.

*Explanation of the causes of variation between Expenditure and Grant.*

The saving was under "Contingencies," where *inter alia*, the provision made for purchase of furniture was not utilised

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 15 —Audit.	23.—Audit	Civil Offices of Account and Audit (a) Gross charges	2,78,000	..	..	2,78,000	86,220	24,662	3,39,558	3,02,122	...	37,436
		(b) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	—2,000	...	...	—2,000	—70,558	..	—72,558	—57,703	14,855	...
		Total	2,76,000	...	...	2,76,000	15,662	24,662	2,67,000	2,44,419	14,855	37,43
		Deficiency of actual expenditure as compared with net grant Rs.								22,581		

*Explanation of the causes of variation between Expenditure and Grant.*

(a) *Gross charges.*—The Local Fund Audit establishment of this Province is entrusted with the audit of the account of certain Government Institutions, *e. g.*, Jail Factories, Agricultural Farms and Gardens, Industrial Schools, etc. The total expenditure on account of the establishment is distributed between the Central and the Provincial Government in proportion to the work done for each. Up to the year 1922-23, the cost of the establishment was, in the first instance debited to the Provincial Government under the major head "22-General Administration", the amount payable by the Central Government being transferred from that major head to the head "23-Audit—Central". As, however, the establishment is under the control of the Auditor General, it was decided by the latter that the initial record of the expenditure should be under Central head "23-Audit", the share of the expenditure payable by the Local Government being adjusted in reduction of expenditure. This change in the initial record of expenditure was introduced in the accounts from 1923-24 and the necessary reappropriation of funds was sanctioned during the year. This explains the variation between the original and the net grant.

The details of the net grant and the actual expenditure were as below :—

Primary Unit.	Net grant.	Expenditure.	Difference.
	Rs.	Rs.	Rs.
(1) Pay of Officer	11,400	...	—11,400
(2) Pay of establishment	2,86,378	2,65,971	—20,404
(3) Allowances, honoraria, etc.	25,685	22,345	—3,340
(4) Contingencies	16,095	13,303	—2,792
	3,39,558	3,02,122	—37,436

(1) The grant under this head was for the pay of the Examiner, Local Fund Accounts. The actual expenditure on this account was, however, adjusted on the books of the Accountant General, Central Revenues, under the head "Indian Audit and Accounts Service".

(2) The savings were due to the transfer of one senior accountant to the Military Department and to the appointment of 3 senior accountants as Assistant Accounts Officers, their pay being adjusted on the books of the Accountant General, Central Revenues, under the head "Indian Audit and Accounts Service".

(3) Of the savings under this head, Rs. 1,620 was nominal as this amount which represented the local allowance of the Examiner, Local Fund Accounts, was adjusted on the books of the Accountant General, Central Revenues.

(4) The savings were due to economy in expenditure.

(b) *Deduction.*—The smaller recovery under this head was due to the fact that the amount recovered from the Local Government on account of the pay and local allowance of the Examiner, Local Fund Accounts, was adjusted on the books of the Accountant General, Central Revenues.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 15.—Audit.	23.—Audit.	L. Civil Offices of Account and Audit.	Rs. 2,06,368	Rs. ...	Rs. ...	Rs. 2,06,368	Rs. 26,150	Rs. 11,100	Rs. 2,21,418	Rs. 2,14,503	Rs. ...	Rs. 6,915
		Total (Gross)	2,06,368	...	...	2,06,368	26,150	11,100	2,21,418	2,14,503	...	6,915
		Deduct.—Recoveries	—15,368	...	..	—15,368	12,500	...	—2,868	—2,260	608	...
		Total (Net)	1,91,000	...	..	1,91,000	38,650	11,100	2,18,550	2,12,243	608	6,915
		Deficiency of actual expenditure as compared with net grant Rs.									6,307	

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

*Distribution Statement of Grant No. 15A-Administration of Justice (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
India . . . Bengal . . . For rounding	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 962	Rs. 962	Rs. ...
	...	1,34,556	...	1,34,556	...	...	1,34,556	1,34,692	136	...
	...	+ 444	...	+ 444	...	...	+ 444	...	...	444
	Total	1,35,000	...	1,35,000	...	...	1,35,000	1,35,654	1,098	444
Excess of actual expenditure as compared with net grant Rs.								654		

*Explanation of the causes of variation between Expenditure and Grant.*  
Explanation of variations in each Province is given below.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant No. 15A—Administration of Justice.	24—Administration of Justice.	India	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Criminal Courts	...	...	...	...	...	...	...	...	962	962	...
		Total	...	...	...	...	...	...	...	...	962	962	...
Excess of actual expenditure as compared with net grant Rs.										962			

*Explanation of the causes of variation between Expenditure and Grant.*

Represents share of leave salary debitable to Central Government of certain officer passed on for adjustment by the Accountant General, Madras, in his Exchange Accounts for March 1924—supplementary, when it was too late to admit of any action being taken towards supplementary grant.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authority.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 15A—Administration of Justice.	24—Administration of Justice.	Contribution to the Government of Bengal for services rendered to the Central Government by certain Law Officers in Calcutta.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	1,34,556	...	1,34,556	..	..	1,34,556	1,34,692	136	...
		Total	...	1,34,556	...	1,34,556	..	..	1,34,556	1,34,692	136	...
Excess of actual expenditure as compared with net grant Rs.										136		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the variation between original and net grant.*

The increase in the net grant is due to the provision not having been made in the original budget estimate.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 16—Jails and Convict Settlements (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
Exchange	Rs. 2,000	Rs. ...	Rs. ...	Rs. 2,000	Rs. ...	Rs. ...	Rs. 2,000	Rs. 5,070	Rs. 3,070	Rs. ...
Total	2,000	...	...	2,000	...	...	2,000	5,070	3,070	...
Excess of actual expenditure as compared with net grant Rs.								3,070		

*Explanation of the causes of variation between Expenditure and Grant.*

Vide remarks under "1 Customs—Exchange" page 20.



## Distribution Statement of Grant No 17.—Police (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . .	7,000	...	...	7,000	1,160	...	8,160	8,249	89	...
Bombay .	7,000	40,000	...	47,000	...	...	47,000	41,283	...	5,717
Exchange .	8,000	..	...	8,000	...	..	8,000	3,296	...	4,704
Total .	22,000	40,000	..	62,000	1,160	...	63,160	52,828	89	10,421
Deficiency of actual expenditure as compared with net grant Rs.								10,332		

## Explanation of the causes of variation between Expenditure and Grant.

Explanation of variation in each province is given below. The difference under "Exchange" is due chiefly to lesser expenditure in England.

## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 17.—Police.	26.—Police.	District Force— Baroda Cantonment Police.	7,000	...	...	7,000	1,160	...	8,160	8,249	89	...
		Total	7,000	...	...	7,000	1,160	...	8,160	8,249	89	...
Excess of actual expenditure as compared with net grant Rs.										89		

The excess in the net grant (column 10) over the total grant voted by the Assembly (column 7) is due to the addition of Rs. 1,160 (in column 8) having been sanctioned by the Finance Department out of the reserve provision at their disposal.

## Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Presidency Police--	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 17.	26. --	(1) Presidency Police	2,000	40,000(a)	...	12,000	..	...	42,000	36,247	...	5,753
-- Police.	Police	(2) Estab. charges, etc.	5,000	...	...	5,000	...	...	5,000	5,036	36	...
		Total 26.—Police	7,000	40,000	...	47,000	...	...	47,000	41,283	36	5,753
Deficiency of actual expenditure as compared with net grant Rs.										5,717		

(a) Sanctioned by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 18.—Ports and Pilotage (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay . . .	1,65,000	...	...	1,65,000	17,166	22,000	1,60,166	1,47,968	...	12,198
Bengal . . .	5,82,000	...	...	5,82,000	...	2,000	5,80,000	5,46,218	...	33,782
Burma . . .	3,43,100	17,000	...	3,60,100	31,858	1,858	3,90,100	3,65,971	...	24,129
Bihar and Orissa .	7,000	...	...	7,000	...	.	7,000	7,954	954	...
Exchange . . .	11,000	...	...	11,000	...	...	11,000	9,805	...	1,195
For rounding . . .	—100	...	...	—100	...	...	—100	...	100	...
Total . . .	11,08,000	17,000	...	11,25,000	49,024	25,858	11,48,166	10,77,916	1,054	71,304
Deficiency of actual expenditure as compared with net grant Rs.								70,250		

The excess in the net grant (column 8) over the total grant of Rs. 11,25,000 voted by the Assembly is due to an additional allotment of Rs. 31,660 having been sanctioned by the Finance Department out of the reserve provision at their disposal less Rs. 8,494 surrendered to Government.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below. The difference under "Exchange" calls for no remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Appropriation Account												
Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 18. —Ports and Pilotage.	27.—Ports and Pilotage.	(1) Ports Establishments.	1,20,650	...	...	1,20,650	16,706	...	1,37,356	1,27,498	...	9,858
		(2) Light Houses and Light Ships	41,800	...	...	41,800	460	22,000	23,260	21,112	...	2,148
		(3) Miscellaneous	3,200	...	...	3,200	...	...	3,200	3,069	...	131
		Total (Gross)	1,68,650	...	...	1,68,650	17,166	22,000	1,63,816	1,51,679	...	12,137
		(4) Deduct :—										
		Recoveries	—3,650	...	...	—3,650	..	...	—3,650	—3,711	...	61
		Total	1,65,000	...	...	1,65,000	17,166	22,000	1,60,166	1,47,968	...	12,198
Deficiency of actual expenditure as compared with net grant Rs.										12,198		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 18. —Ports and Pilotage.	27.—Ports and Pilotage.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1. Pay and allowances of officers and men afloat.	87,000	...	...	87,000	...	...	87,000	81,501	...	2,996
		2. Victualling of officers and men afloat.	40,000	..	...	10,900	...	...	40,000	37,078	..	2,922
		3. Purchase of marine stores.	2,73,000	...	...	2,73,000	...	...	2,73,000	2,54,560	...	18,440
		4. Pilotage and Pilot Establishment.	22,000	..	...	22,000	...	...	22,000	26,564	4,564	...
		5. Ports Establishment.	1,24,000	...	...	1,24,000	...	...	1,24,000	1,14,492	...	9,508
		6. Miscellaneous	36,000	...	..	36,000	...	2,000	34,000	29,520	...	4,480
		Total	5,82,000	..	...	5,82,000	...	2,000	5,80,000	5,46,218	4,564	38,346
Deficiency of actual expenditure as compared with net grant Rs.										33,782		

*Explanation of the causes of variation between Expenditure and Grant.*

Head 3.—The savings are due to smaller purchase of materials and coal than anticipated.

Head 5.—The savings are due to smaller expenditure mainly under "Contingencies" of the Shipping Master, Calcutta.

## BURMA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 18.—Ports and Pilotage.	27.—Ports and Pilotage.	(1)—Ports Establishment.	12,730	...	...	12,730	..	...	12,730	11,910	...	820
		(2)—Light Houses and Light Ships.	3,35,900	A. 17,000	...	3,52,900	30,000	1,858	3,81,042	3,60,058	...	20,989
		(3)—Miscellaneous	300	...	..	300	1,858	..	2,158	558	...	1,600
		(4)—Deduct—recovery.	—5,830	...	...	—5,830	...	...	—5,830	—6,550	...	720
		Total	3,43,100	17,000	...	3,60,100	31,858	1,858	3,90,100	3,65,971	...	24,129
Deficiency of actual expenditure as compared with net grant Rs.										24,129		

A. Voted by the Legislative Assembly on 20th February 1921.

Explanation of the causes of variation between Expenditure and Grant.

- (1) No remarks.  
 (4) (2) No remarks.  
 (2) (3) The decrease occurred mainly under "Supplies and Services" (about Rs. 25,000) chiefly on account of the non-utilisation of the provision made for a brig for use as a light vessel. The additional grant was sanctioned to meet larger expenditure under "Contingencies" in connection with extensive repairs to light vessels.  
 (3) (4) The decrease was mainly due to partial utilisation of the additional allotment which was obtained to meet larger expenditure anticipated under this head.

## BIHAR AND ORISSA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 18.—Ports and Pilotage.	27.—Ports and Pilotage A.—Major Ports.	Light Houses and Light Ships.	7,000		..	7,000		...	7,000	7,954	954	...

Explanation of the causes of variation between Expenditure and Grant.

The excess is mainly under contingencies (Rs. 954).

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Not Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 19 Survey of India.	30.—Scientific Departments.	India—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Survey of India— (1) Controlling and Administrative Staff and Headquarters Offices.	12,16,000	..	28,000	11,88,000	25,000	...	12,13,000	11,43,229	...	69,771
		(2) Survey Parties.	30,46,000	2,58,000	...	33,04,000	...	25,000	32,79,000	31,99,256	...	79,744
		Total (Gross)	42,62,000	2,58,000	28,000	44,92,000	25,000	25,000	44,92,000	43,42,485	...	1,49,515
		Recoveries—										
		Deduct—Recoveries from other Departments or Governments.	-22,65,000	96,000	..	-21,69,000	...	...	-21,69,000	-21,15,470	53,530	...
		NET TOTAL Survey of India	19,97,000	3,54,000*	28,000*	23,23,000	25,000	25,000	23,23,000	22,27,015	53,530	1,49,515
Deficiency of actual expenditure as compared with net grant Rs.										95,985		

\* Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant*

*Survey of India (Gross).*—The net additional grant of 2,30 under Gross Grant was not fully utilised.

*Recoveries.*—The original estimate under the head was reduced to 21,69 by a supplementary allotment of 96 sanctioned by the Legislative Assembly owing to expected fall in recoveries anticipated by the Surveyor-General. Further fall in the recoveries from Provincial Governments, which was not foreseen, explains the variation in the final actuals under the head.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant	Modifications sanctioned by other competent authorities.		Not Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 20. Meteorology	30.—Scientific Departments.	India—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Meteorology . . .	5,71,800	10,500	...	5,82,300	...	...	5,82,300	5,70,909	...	11,391
		Lump reduction by the Retrenchment Committee.	—9,800	9,800	...	...	...	...	...	...	...	...
		For rounding . . .	...	—300	...	—300	...	...	—300	...	300	...
		TOTAL	5,62,000	20,000*	...	5,82,000	...	...	5,82,000	5,70,909	300	11,391
Deficiency of actual expenditure as compared with net grant Rs.										11,091		

(a) Represents portion of the lump sum of Rs. 22,000 originally made by the Retrenchment Committee and subsequently restored by the Legislative Assembly.

\* Voted by the Legislative Assembly on the 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The savings in the final actuals as compared with the grant were the net result of minor variations in the various offices but chiefly under "Allowances to observers" (5).

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grants.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 21 Geological Survey.	30.—Scientific Departments.	Geological Survey	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			1,72,000	(A) 17,000	...	1,89,000	...	...	1,89,000	1,56,784	...	32,216
			1,72,000	17,000	...	1,89,000	...	..	1,89,000	1,56,784	...	32,216
			Deficiency of actual expenditure as compared with, net grant Rs							32,216		

(A) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

Savings occurred under almost all the units of appropriation but chiefly under "Pay of Establishment" (14) and "Allowances and Honoraria, etc." (14).

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 23. Botanical Survey.	30.—Scientific Departments.	Botanical Survey	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			17,82,000	...	...	17,82,000	...	...	17,82,000	16,64,734	...	1,17,266
			17,82,000	..	...	17,82,000	...	...	17,82,000	16,64,734	...	1,17,266
			Deficiency of actual expenditure as compared with net grant Rs							1,17,266		

*Explanation of the causes of variation between Expenditure and Grant.*

Savings were mainly due to less purchase (83) of cinchona bark than budgetted for, owing to the supply of bark by Messrs. Howard & Sons in adjustment of overpayment made to them in 1921-22 and for which no payment was required in 1923-24 and to smaller expenditure under "freight and other charges."

# INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 23. Zoological Survey.	30.—Scientific Departments.	Zoological Survey	1,10,000	(a) 16,500	...	1,26,500	...	...	1,26,500	1,22,203	...	4,297
		For rounding	...	+ 500	..	+ 500	...	...	+ 500	...	...	500
		Total	1,10,000	(a) 17,000	...	1,27,000	...	...	1,27,000	1,22,203	...	4,797
Deficiency of actual expenditure as compared with net grant Rs.										4,797		

(1) Voted by the Legislative Assembly on 20th February 1924.

Explanation of the causes of variation between Expenditure and Grant.

No remarks.

# INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any)	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 24. Archaeology.	30.—Scientific Departments.	Archaeological Department	12,45,000	...	...	12,45,000	...	...	12,45,000	11,71,380	...	73,620
		Total	12,45,000	...	...	12,45,000	...	...	12,45,000	11,71,380	...	73,620
Deficiency of actual expenditure as compared with net grant Rs.										73,620		

Explanation of the causes of variation between Expenditure and Grant.

Savings occurred under almost all the units of appropriation chiefly under (A) "Pay of officers" (32) due to temporary vacancies and non-utilisation of the provision for leave salary, and (B) "Supplies and Services" due to smaller charges for conservation of ancient monuments (34). Other variations do not call for remarks.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 25.												
Mines	30.—Scientific Departments.	Mines Department	1,06,000	...	...	1,06,000	...	...	1,06,000	1,02,867	...	3,133
		Total	1,06,000	...	...	1,06,000	...	...	1,06,000	1,02,867	...	3,133
Deficiency of actual expenditure as compared with net grant Rs.										3,133		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 26.												
Other Scientific Departments.	30.—Scientific Departments.	Museums	41,300	..	...	41,300	.	...	41,300	40,524	...	776
		Donation to Scientific Societies and Institutes.	2,56,800	...	.	2,56,900	...	...	2,56,900	2,55,585	...	1,315
		Board of Scientific Advice.	900	...	..	900	...	670	230	77	...	153
		Exchange	1,71,000	...	...	1,71,000	...	...	1,71,000	1,26,193	...	44,807
		For rounding	—100	...	...	—100	...	...	—100	...	100	...
		Total	4,70,000	...	...	4,70,000	...	670	4,69,330	4,22,979	100	47,051
Deficiency of actual expenditure as compared with net grant Rs.										46,951		

*Explanation of the causes of variation between Expenditure and Grant.*

The difference under "Exchange" is partly due to lesser expenditure under Stores for India in England and partly to variation in the rates of Exchange adopted in the Estimate as compared with those in the accounts.



*Distribution Statement of Grant No. 27 Education (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	15,000	...	...	15,000	...	...	15,000	14,612	...	388
Madras	10,000	...	...	10,000	...	...	10,000	—1,258	...	11,258
United Provinces	2,00,000	...	...	2,00,000	...	...	2,00,000	1,00,000	...	1,00,000
Punjab	15,000	...	...	15,000	...	...	15,000	44,724	29,724	...
Delhi	9,000	...	...	9,000	...	...	9,000	6,178	...	3,822
Total	2,49,000	...	...	2,49,000	...	...	2,49,000	1,63,256	29,724	1,15,168
Deficiency of actual expenditure as compared with net grant Rs.								85,744		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below. The difference under "Exchange" is chiefly due to lesser expenditure in England.

**INDIA.**

*Appropriation Accounts of Grants (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 27.	31.—Education—	INDIA.										
	A.—University	Grants to Universities.	13,000	...	...	13,000	...	...	13,000	13,000	...	...
	E.—General	Scholarships	...	...	...	...	...	...	...	76	76	...
		Miscellaneous	2,000	...	...	2,000	...	...	2,000	1,536	...	464
		Total	15,000	...	...	15,000	...	...	15,000	14,612	76	464
Deficiency of actual expenditure as compared with net grant Rs.										388		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 27.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education	31.—Education.	(1) Government Arts Collegs.	10,000	...	...	10,000	...	...	10,000	30,310	20,310	A.
		(2) Direct grants to non-Government Secondary Schools	...	...	...	...	...	...	...	2,500	2,500	B.
		Total (Gross)	10,000	...	...	10,000	...	...	10,000	32,810	22,810	...
		(3) Deduct—Recoveries.		...	...	...	...	...	...	—34,068	C. ...	34,068
		Total (Net)	10,000	...	...	10,000	...	...	10,000	—1258	22,810	34,068
Deficiency of actual expenditure as compared with net grant Rs										11,258		

*Explanation of the causes of variation between Expenditure and Grant.*

A. The apparent excess of Rs. 20,310 over the fixed annual subvention was covered by recoveries amounting to Rs. 34,068 made from the Rajkumar College fund in the year 1923-24 and shown at C as distinct minor head under instructions from the Auditor General. The excess recovery of Rs. 13,758 (i.e. Rs. 34,068 less Rs. 20,310) pertained to the year 1922-23 and was in respect of arrear payments due to revision of pay made towards the close of that year.

B. The excess for which no provision was made in the Budget was brought to the notice of the Government of India (Foreign and Political Department) which authorised the payment as one without appropriation.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 27.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education	31.—Education.	Grants to Universities.	2,00,000	...	...	2,00,000	...	...	2,00,000	1,00,000	...	1,00,000
		Total	2,00,000	...	...	2,00,000	...	...	2,00,000	1,00,000	...	1,00,000
Deficiency of actual expenditure as compared with net grant Rs										1,00,000		

*Explanation of the causes of variation between Expenditure and Grant.*

The sanction of the Government of India to the payment to Benares Hindu University of the annual grant of 1 Lakh from the 'Central' Revenues was conveyed in Government of India, Education Department, letter No. 566, dated the 17th March, 1924, which was received on the 24th March, 1924. The necessary letter of authority to the Treasury Officer, Benares, issued on the 25th March, 1924, but the payment was made by the Treasury on the 1st April, 1924, instead of before 31st March, 1924.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 27.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education	31.—Education University.	Grant to Aitchison College, Lahore.	15,000	...	...	15,000	...	...	15,000	44,724	29,724	...
		Total	15,000	...	...	15,000	...	...	15,000	44,724	29,724	...
Excess of actual expenditure as compared with net grant Rs.										29,724		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is due to—

(i) Adjustment of Rs. 12,000 on account of special grants made to the Aitchison College, Lahore, for which no provision had been made in the Estimates. In 1921-22 and 1922-23 this special grant was adjusted against the Provincial Revenues, but on receipt of a reference from the Punjab Government in September 1924 it was found that the charge was adjustable under rule 5 (a), (ii) of Part II of Schedule I of the Devolution Rule against the Central Revenues, so the necessary readjustment of the grant paid in 1923-24 was made, but as the year had already closed the question of the provision of funds in 1923-24 could not be taken up. The question of the readjustment of the grants paid to the College in 1921-22 and 1922-23 is being separately dealt with and the necessary readjustment will be made in 1924-25.

(ii) Anticipations in regard to recoveries from the Aitchison College Committee not having been realised during the year.

*Distribution Statement of Grant No. 28 Medical Services (Voted).*

Provinces or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	6,82,000	39,000	...	7,21,000	5,660	200	7,26,460	7,04,362	...	22,098
Punjab	13,600	...	...	13,600	...	...	13,600	7,200	...	6,400
Exchange	34,000	...	...	34,000	...	...	34,000	27,826	...	6,174
For rounding	+400	...	...	+400	...	...	+400	...	...	400
TOTAL	7,30,000	39,000	...	7,69,000	5,660	200	7,74,460	7,39,388	...	35,072
Deficiency of actual expenditure as compared with net grant Rs.								35,072		

The excess in the net grant in column (8) over the total grant in column (5) voted by the Assembly is due to an allotment of Rs. 5,460 having been sanctioned by the Finance Department out of the reserve provision at their disposal.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below. The difference under "Exchange" is due chiefly to lesser expenditure in England.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 28.	...	Medical Establishment:—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Services.	32.—Medical	Director - General, Indian Medical Services	1,19,800	24,000	...	1,43,800	4,060	200	1,48,560	1,44,352	...	4,208
		District Medical officers	15,950	...	...	15,950	200	...	16,150	18,142	1,992	...
		Medical Establishment, Mysore.	750	...	...	750	...	...	750	638	...	112
		Imperial Serologist	25,250	...	...	25,250	...	...	25,250	23,979	...	1,271
		For rounding	+ 50	...	...	+ 50	...	...	+ 50	...	...	50
		Total Medical Establishment.	1,61,800	24,000	...	1,85,800	5,160	200	1,90,760	1,87,111	1,992	5,641
		Hospitals and Dispensaries.	16,600	11,530	...	31,180	...	...	31,180	24,751	...	6,429
		Grants for medical purposes.	4,06,500	...	...	4,06,500	500	...	4,07,000	4,06,872	...	128
		X-Ray Institute	97,100	...	...	97,100	...	...	97,100	85,628	...	11,472
		For rounding	...	+ 420	...	+ 420	...	...	+ 420	...	...	420
		TOTAL	6,82,000	39,000	...	7,21,000	5,660	200	7,26,460	7,04,362	1,992	24,090
Deficiency of actual expenditure as compared with net grant Rs.										22,098		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

*Medical Establishment.*—District Medical Officers:—The excess was known after the close of the year when it was too late to take any action towards reappropriation.

*Hospitals and Dispensaries.*—Smaller charges (G) on account of share debitable to the Civil Department of the total cost of the combined Civil and Military Dispensary at Simla, account for the savings under the head.

*X-Ray Institute.*—Saving occurred under almost all the units of appropriation but chiefly under "Supplies and Services" (7).

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 23.	...	Hospitals and Dispensaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Services.	32.—Medical.	Hospitals and Dispensaries.	13,600	...	...	13,600	...	...	13,600	7,200	...	6,400
		Total	13,600	...	...	13,600	...	...	13,600	7,200	...	6,400
Deficiency of actual expenditure as compared with net grant Rs.										6,400		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving is due to the non-utilisation of the Grant of Rs. 6,500 to the Ripon Hospital, Simla, on account of pay of the Nursing Staff.

*Distribution Statement of Grant No. 29, Public Health (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . .	2,94,000	...	...	2,94,000	...	5,280	2,88,720	2,21,598	...	67,122
Madras . . .	46,000	...	...	46,000	...	...	46,000	36,613	...	9,357
Bengal . . .	4,000	...	...	4,000	...	...	4,000	2,847	...	1,153
Bihar and Orissa .	3,000	...	...	3,000	...	...	3,000	3,000	.	...
Exchange . . .	10,000	...	..	10,000	...	...	10,000	4,230	...	5,770
TOTAL .	3,57,000	...	...	3,57,000	...	5,280	3,51,720	2,68,316	...	83,402
Deficiency of actual expenditure as compared with net grant Rs.								83,402		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below. The difference under "Exchange" is chiefly due to lesser expenditure in England.

**INDIA.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head	Minor Head	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29, Public Health	33.—Public Health.	India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Public Health Establishment.	78,100	...	...	78,100	...	2,880	75,220	66,076	...	9,144
		Grants for Public Health purposes.	5,000	...	...	5,000	...	...	5,000	5,001	1	...
		Bacteriological Laboratories:—										
		Central Research Institute.	2,05,400	...	...	2,05,100	...	2,400	2,03,000	1,45,021	...	57,979
		Grants to Pasteur Institute.	5,500	...	...	5,500	...	...	5,500	5,500	...	...
		TOTAL	2,94,000	...	...	2,94,000	...	5,280	2,88,720	2,21,598	1	67,123
Deficiency of actual expenditure as compared with net grant Rs.										67,122		

*Explanation of the causes of variation between Expenditure and Grant.*

*Public Health Establishment*:—Savings occurred under "Allowances and honoraria" (4) due to smaller charges for travelling allowances and decrease (5) in the Establishment charges of the Director-General, Indian Medical Services, 40 per cent. of which are adjusted under this head at the end of the year.

*Central Research Institute*:—Savings occurred chiefly under "Supplies and Services" owing to smaller expenditure for purchase of serum bottles and Apparatus (45) and under "office contingencies" (10).

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health	33.—Public Health.	(1) Expenses in connection with Epidemic Diseases. (Port Quarantine charges).	46,000	...	..	46,000	...	...	46,000	37,941	...	8,059
		(2) Recoveries of expenditure.	...	...	...	...	...	...	...	—1,298	...	1,298
		Net Total	46,000	...	...	46,000	...	...	46,000	36,643	...	9,357
		Deficiency of actual expenditure as compared with net grant Rs.								9,357		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (1) The savings principally under units "Pay of Officers" Rs. 3,859 and "Allowances, etc." Rs. 3,127 were due to retrenchments effected by the Madras Government by the abolition of (a) special pay to Port Health Officers, (b) house rent allowance to medical subordinates and (c) plague special pay to medical officers and also to the restriction imposed on the grant of fees for medical inspection of vessels.

Head (2) Represents recoveries from the British Indian Steam Navigation Company.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health	33.—Public Health.	Contributions	4,000	...	...	4,000	...	...	4,000	2,847	...	1,153
		Total	4,000	...	...	4,000	...	...	4,000	2,847	...	1,153
		Deficiency of actual expenditure as compared with net grant Rs.								1,153		

*Explanation of the causes of variation between Expenditure and Grant.*

Under recent arrangements the actual expenditure instead of a fixed contribution of Rs. 3,600 is paid by the Central Government to the Haj Committee. The actuals are less than the budget provision.

*Distribution Statement of Grant No. 29, Public Health (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	2,94,000	...	...	2,94,000	...	5,280	2,88,720	2,21,598	...	67,122
Madras	46,000	...	...	46,000	...	...	46,000	36,643	...	9,357
Malabar	4,000	...	...	4,000	...	...	4,000	2,847	...	1,153
Orissa	3,000	...	...	3,000	...	...	3,000	3,000	;	...
Uttar Pradesh	10,000	...	...	10,000	...	...	10,000	4,230	...	5,770
<b>TOTAL</b>	<b>3,57,000</b>	<b>...</b>	<b>...</b>	<b>3,57,000</b>	<b>...</b>	<b>5,280</b>	<b>3,51,720</b>	<b>2,68,318</b>	<b>...</b>	<b>83,402</b>
Deficiency of actual expenditure as compared with net grant Rs.								83,402		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below. The difference under "Exchange" is chiefly due to lesser expenditure in England.

**INDIA.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

No. of Grant.	Major Head	Minor Head	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Public Health	33.—Public Health.	India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Public Health Establishment.	78,100	...	...	78,100	..	2,880	75,220	66,076	...	9,144
		Grants for Public Health purposes	5,000	...	...	5,000	...	...	5,000	5,001	1	...
		Bacteriological Laboratories:—										
		Central Research Institute.	2,05,400	...	...	2,05,400	...	2,400	2,03,000	1,45,021	...	57,979
		Grants to Pasteur Institute.	5,500	...	...	5,500	...	...	5,500	5,500	...	...
		<b>TOTAL</b>	<b>2,94,000</b>	<b>...</b>	<b>...</b>	<b>2,94,000</b>	<b>...</b>	<b>5,280</b>	<b>2,88,720</b>	<b>2,21,598</b>	<b>1</b>	<b>67,123</b>
Deficiency of actual expenditure as compared with net grant Rs.										67,122		

*Explanation of the causes of variation between Expenditure and Grant.*

**Public Health Establishment:**—Savings occurred under "Allowances and honoraria" (4) due to smaller charges for travelling allowances and decrease (5) in the Establishment charges of the Director-General, Indian Medical Services, 40 per cent. of which are adjusted under this head at the end of the year.

**Central Research Institute:**—Savings occurred chiefly under "Supplies and Services" owing to smaller expenditure for purchase of serum bottles and Apparatus (45) and under "office contingencies" (10).

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health	33.—Public Health.	(1) Expenses in connection with Epidemic Diseases. (Port Quarantine charges).	46,000	...	...	46,000	...	...	46,000	37,941	...	8,059
		(2) Recoveries of expenditure.	...	...	...	...	...	...	...	—1,298	...	1,298
		Net Total	46,000	...	...	46,000	...	...	46,000	36,643	...	9,357
		Deficiency of actual expenditure as compared with net grant Rs.								9,357		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (1) The savings principally under units "Pay of Officers" Rs. 3,859 and "Allowances, etc." Rs. 3,127 were due to retrenchments effected by the Madras Government by the abolition of (a) special pay to Port Health Officers, (b) house rent allowance to medical subordinates and (c) plague special pay to medical officers and also to the restriction imposed on the grant of fees for medical inspection of vessels.

Head (2) Represents recoveries from the British Indian Steam Navigation Company.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health	33.—Public Health.	Contributions	4,000	...	...	4,000	...	...	4,000	2,847	...	1,153
		Total	4,000	...	...	4,000	...	...	4,000	2,847	...	1,153
		Deficiency of actual expenditure as compared with net grant Rs.								1,153		

*Explanation of the causes of variation between Expenditure and Grant.*

Under recent arrangements the actual expenditure instead of a fixed contribution of Rs. 3,600 is paid by the Central Government to the Haj Committee. The actuals are less than the budget provision.



## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29.	33.—Public Health.	Grants for Public Health purposes (Grants to Haj Committee, Bihar and Orissa).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health			3,000	..	...	3,000	...	...	3,000	3,000	...	...
			Total	3,000	...	..	3,000	...	...	3,000	3,000	...
Deficiency or excess of actual expenditure as compared with net grant Rs.										Nil		

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

*Distribution Statement of Grant No. 30, Agriculture (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	6,14,000	3,86,000	...	10,10,000	...	...	10,10,000	9,71,147	...	38,853
Madras . . . .	39,000	...	..	39,000	..	...	39,000	37,110	...	1,890
Exchange . . . .	27,000	...	..	27,000	..	...	27,000	17,195	...	9,805
Lump reduction . .	—19,000	..	..	—19,000	..	...	—19,000	...	19,000	...
Total . . . .	6,61,000	3,96,000	...	10,57,000	...	...	10,57,000	10,25,152	19,000	50,518
Deficiency of actual expenditure as compared with net grant Rs.								31,548		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below. The difference under "Exchange" is due chiefly to lesser Expenditure in England.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (If any).	Saving (If any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant No. 30.	Agriculture .	34.—Agriculture .	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Agriculture .			6,14,000	3,96,000	..	10,10,000	...	..	10,10,000	9,71,147	...	38,853	
			Total	6,14,000	3,92,900	...	10,10,000	...	...	10,10,000	9,71,147	...	38,853
Deficiency of actual expenditure as compared with net grant Rs.										38,853			

(a) Voted by the Legislative Assembly on 20-2-24.

*Explanation of the causes of variation between Expenditure and Grant.*

The supplementary grant of 3,96 (Col. 5) sanctioned by the Legislative Assembly for the three Dairy farms transferred from the Army Department from 1st July 1923 was not fully utilised.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 30 —Agriculture	34.—Agriculture	Agriculture . . .	39,000	...	...	39,000	...	...	39,000	37,110	...	1,890
		Total .	39,000	...	...	39,000	...	...	39,000	37,110	...	1,890
Deficiency of actual expenditure as compared with net grant Rs.										1,890		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings occurred principally under the unit, "Pay of Establishment," Rs. 1,787.

It is reported by the Director that no orders of Government were received on the proposed surrender of Rs. 1,394 communicated to the Government of India, by the Madras Government.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 31 —Civil Veterinary Services.	34.—Agriculture.	Veterinary Charges .	6,11,000	...	...	6,11,000	...	...	6,11,000	6,14,319	3,319	...
		Total .	6,11,000	...	...	6,11,000	...	...	6,11,000	6,14,319	3,319	...
Excess of actual expenditure as compared with net grant Rs.										3,319		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess, which is small compared with the total grant, occurred partly under "Supplies and Services" partly under "Contingencies." The excess was foreseen and the Local officer addressed Government on the subject which decided to leave this unavoidable excess expenditure to be dealt with through the Appropriation Report.

*Distribution Statement of Grant No. 32, Industries (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . .	41,000	...	...	41,000	2,790	22,500	21,290	14,604	...	6,686
Exchange . . .	3,000	...	...	3,000	...	...	3,000	8,411	5,411	...
Total . . .	44,000	...	...	44,000	2,790	22,500	24,290	23,015	5,411	6,686
Deficiency of actual expenditure as compared with net grant Rs.								1,275		

*Explanation of the causes of variation between Expenditure and Grant.*  
Exchange—vide remarks under "1 Customs" page 20.

**INDIA.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 32—Industries	35.—Industries	Industries . . .	29,950	...	...	29,950	2,790	20,500	12,240	12,205	...	35
		Drug Manufacture . .	4,770	..	...	4,770	...	...	4,770	1,278	...	3,492
		School of Mines and Geology.	6,240	...	...	6,240	...	2,000	4,240	1,121	...	3,119
		For rounding . . .	+40	...	...	+40	...	...	+40	...	...	40
		Total . . .	41,000	...	...	41,000	2,790	22,500	21,290	14,604	...	6,686
Deficiency of actual expenditure as compared with net grant Rs.										6,686		

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

## Distribution of Statement of Grant No. 33, Aviation (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	19,000	..	...	19,000	...	6,800	12,200	10,164	...	2,036
Burma . . . . .	...	...	...	...	290	..	290	290	...	...
Exchange . . . . .	...	...	...	...	...	...	...	1,333	1,333	...
For rounding . . . . .	...	...	..	...	+10	...	+10	...	...	10
Total . . . . .	19,000	...	...	19,000	300	6,800	12,500	11,787	1,333	2,046
Deficiency of actual expenditure as compared with net grant Rs.								713		

## Explanation of the causes of variation between Expenditure and Grant.

Explanation of variation in each Province is given below. Exchange—vide remarks under "1-Customs—"—page 20.

## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 33.		India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Aviation . . . . .	36—Aviation.	Direction . . . . .	19,000	..	..	19,000	...	6,800	12,200	10,164	...	2,036
		Total . . . . .	19,000	.	...	19,000	...	6,800	12,200	10,164	...	2,036
Deficiency of actual expenditure as compared with net grant Rs.										2,036		

## Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 33.	...		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Aviation	36.—Aviation	Aviation	...	...	...	...	290	...	290	290	...	...
		Total	...	...	...	...	290	...	290	290	...	...
Excess or deficiency of actual expenditure as compared with net grant Rs.										nil.		

*Explanation of the causes of variation between Original and Net Grant.*

The additional allotment was sanctioned to meet incidental expenditure incurred in connection with the acquisition of lands in Mingaladon for a Site for an aerodrome.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 34.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Commercial Intelligence.	37.—Miscellaneous Dept.	Bureau of Commercial Intelligence (including Statistics).	2,13,000	A 26,000	...	2,39,000	...	...	2,39,000	2,21,882	...	17,118
Deficiency of actual expenditure as compared with net grant Rs.										17,118		

A.—Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

Savings occurred mainly under contingent charges, other variations being unimportant.

## Distribution Statement of Grant No. 35.—Census (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	26,000	21,628	...	47,628	5,192	14,173	38,647	30,010	...	8,637
Bengal . . . .	..	5,000	...	5,000	23,943	...	28,943	—188	...	29,131
Central Provinces .	...	...	...	...	8,500	...	8,500	7,202	...	1,298
Punjab . . . .	...	4,372	...	4,372	...	...	4,372	3,589	...	783
Bihar and Orissa .	...	...	...	...	3,600	...	3,600	592	...	3,008
Burma . . . .	...	...	...	...	14,000	...	14,000	12,876	...	1,124
Madras . . . .	...	...	...	...	40	...	40	42	2	...
Bombay . . . .	...	...	...	...	333	...	333	305	...	28
<b>TOTAL</b> .	26,000	31,000	...	57,000	55,608	14,173	98,485	54,428	2	44,006
Deficiency of actual expenditure as compared with net grant Rs.								44,007		

The excess in the net grant in column (8) over the total grant in column (5) voted by the Legislature is due to the allotment of Rs. 41,435 having been sanctioned by the Finance Department out of the reserve provision at their disposal.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 — Census.	37.—Miscellaneous Departments.	INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Census :—										
		Census Commissioner	26,000	(a) 21,628	.	47,628	3,492	14,173	36,947	28,301	...	8,64
		Baluchistan	...	...	...	...	1,700	...	1,700	1,709	9	...
		Total	26,000	21,628	...	47,628	5,192	14,173	38,647	30,010	9	8,64
Deficiency of actual expenditure as compared with net grant Rs.										8,637		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The addition of 21 (in column 5) was not fully utilised.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 — Census.	37.—Miscellaneous Departments.	Census	Rs.	Rs. (a) 5,000	Rs. ...	Rs. 5,000	Rs. 23,943	Rs. ..	Rs. 28,943	Rs. —188	Rs. ...	Rs. 29,131
		TOTAL	...	5,000	...	5,000	23,943	...	28,943	—188	..	29,131
		Deficiency of actual expenditure as compared with net grant Rs.									29,131	

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of variations between the Original and net Grant.*

The increase in the net grant is due to printing charges of Census Statistics.

*Explanation of the causes of variation between Expenditure and Grant.*

The savings are due to no adjustment of charges for printing Census Statistics having been made during the year.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 —Census.	37.—Miscellaneous Departments.	Census	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 8,500	Rs. ...	Rs. 8,500	Rs. 7,202	Rs. ...	Rs. 1,298
		TOTAL	...	...	...	...	8,500	...	8,500	7,202	...	1,298
		Deficiency of actual expenditure as compared with net grant Rs.								1,298		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 —Census.	37.—Miscellaneous Departments.	Census	Rs. ...	Rs. 4,372(a)	Rs. ...	Rs. 4,372	Rs. ...	Rs. ...	Rs. 4,372	Rs. 3,589	Rs. ...	Rs. 783
		TOTAL	...	4,372	...	4,372	...	...	4,372	3,589	...	783
		Deficiency of actual expenditure as compared with net grant Rs.								783		

(a) Supplementary grant voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 —Census.	37.—Miscellaneous Departments.	Census	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 3,600	Rs. ...	Rs. 3,600	Rs. 592	Rs. ...	Rs. 3,008
		TOTAL	...	...	...	...	3,600	...	3,600	592	...	3,008
		Deficiency of actual expenditure as compared with net grant Rs.								3,008		

*Explanation of the causes of variation between Expenditure and Grant.*

The grant was required to meet the net cost of printing the Provincial Census Report. There was an actual expenditure of Rs. 992, but this was reduced by Rs. 400, representing sale proceeds of old stores etc., which were adjusted by reduction of charges under proper orders.



## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 —Censns.	37.—Miscellaneous Departments.	Consns . . . .	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 14,000	Rs. ...	Rs. 14,000	Rs. 12,876	Rs. ...	Rs. 1,124
		TOTAL . . . .	...	...	...	...	14,000	...	14,000	12,876	...	1,124
		Deficiency of actual expenditure as compared with net grant Rs.								1,124		

*Explanation of the causes of variation between Expenditure and Grant.*

The additional allotment was sanctioned to meet expenditure incurred on printing the Census Report for Burma.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 —Censns.	37.—Miscellaneous Departments.	Statistics—Censns . . . .	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 40	Rs. ...	Rs. 40	Rs. 42	Rs. 2	Rs. ...
		TOTAL . . . .	...	...	...	...	...	...	...	...	...	...
		Excess of actual expenditure as compared with net grant Rs.								2		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35 —Censns.	37.—Miscellaneous Departments.	Consns . . . .	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 333	Rs. ...	Rs. 333	Rs. 305	Rs. ...	Rs. 28
		TOTAL . . . .	...	...	...	...	333	...	333	305	...	28
		Deficiency of actual expenditure as compared with net grant Rs.								28		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 36-A.—Emigration—Internal (Voted).*

Provinces or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,000	...	...	1,000	...	...	1,000	1,068	68	...
Beogal	12,400	..	...	12,400	1,600	...	14,000	12,467	...	1,533
Burma	7,800	...	...	7,800	...	...	7,800	7,565	...	235
Assam	35,000	...	...	35,000	...	1,600	33,400	21,798	...	11,602
For rounding	—200	...	...	—200	...	...	—200	..	200	...
Total	56,000	...	...	56,000	1,600	1,600	56,000	42,898	268	13,370
Deficiency of actual expenditure as compared with net grant Rs.								13,102		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

**MADRAS.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any)
				Addition.	Reduction.		Addition.	Reduction.			
1	2	3	4	5	6	7	8	9	10	11	12
Grant No. 36-A.— Emigration—Internal.	37.—Miscellaneous Departments.	Emigration	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. 1,068	Rs. 68
		Total	1,000	...	...	1,000	...	...	1,000	1,068	68
		Excess of actual expenditure as compared with net grant Rs.								68	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major head.	Minor head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-A.	37—Miscellaneous Departments.	Emigration—Internal	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Emigration (Internal).			12,400	...	...	12,400	1,600	...	14,000	12,467	...	1,533
		TOTAL	12,400	...	...	12,400	1,600	...	14,000	12,467	...	1,533
		Deficiency of actual expenditure as compared with net grant Rs.								1,533		

*Explanation of variation between the original and net grant.*

The increase was mainly due to the provision for larger expenditure under "Pay of Officers" and "Contingencies."

*Explanation of the causes of variation between Expenditure and Grant.*

The savings are mainly due to smaller expenditure under "Contingencies," "Pay of Establishment," and "Pay of Officers."

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major head.	Minor head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-A.	37—Miscellaneous Departments.	Emigration—Internal	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Emigration (Internal).			7,800	...	...	7,800	...	...	7,800	7,565	...	235
		TOTAL	7,800	...	...	7,800	...	...	7,800	7,565	...	235
		Deficiency of actual expenditure as compared with net grant Rs.								235	...	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-A	37—Miscellaneous Departments.	Emigration—Internal	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Emigration (Internal).			35,000	...	...	35,000	...	1,600	33,400	21,798	...	11,602
		TOTAL	35,000	...	...	35,000	...	1,600	33,400	21,798	...	11,602
		Deficiency of actual expenditure as compared with net grant Rs.								11,602		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving is mainly due to the fact that the contributions of Rs. 4,733 and Rs. 5,760 paid by the Provincial Government for internal emigration work in District offices and by the Tea Districts Labour Association were adjusted by reduction of expenditure.

*Distribution Statement of Grant No. 36-B.—Emigration—External (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	2,500	18,000	...	20,500	...	...	20,500	21,564	1,064	...
Madras . . . .	20,000	...	...	20,000	...	800	19,200	14,496	...	4,714
Bombay . . . .	3,410	...	...	3,410	...	600	2,840	1,622	...	1,218
Bengal . . . .	17,600	...	...	17,600	1,400	...	19,000	18,092	...	908
Punjab . . . .	...	...	...	...	...	..	...	14,118	14,118	...
For rounding . .	+ 460	...	...	+ 460	...	...	+ 460	...	...	460
Total . . . .	44,000	18,000	...	62,000	1,400	1,400	62,000	69,882	15,182	7,300
Excess of actual expenditure as compared with net grant Rs.								7,882		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

**INDIA.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 36-B.—Emigration—External.	37.—Miscellaneous Departments.	Emigration . .	2,500	18,000	...	20,500	...	...	20,500	21,564	1,064	...
		Total . .	2,500	18,000	...	20,500	..	...	20,500	21,564	1,064	...
Excess of actual expenditure as compared with net grant Rs.										1,064		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The additional grant of 18 shown in col. (5) was sanctioned by the Legislative Assembly to meet the expenditure involved in the new appointments of the Agents of the Government of India in Ceylon and British Malaya with effect from 1st September 1923.

The allotment, however, proved inadequate as the offices being newly created, no accurate forecast of this expenditure was possible, and the excess occurred towards the close of the year when no action could be taken towards obtaining a supplementary grant.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-B. - Emigration—(External).	87.—Miscellaneous Departments.	Emigration	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			20,000	...	...	20,000	...	500	19,200	14,486	...	4,714
		Total	20,000	...	...	20,000	...	500	19,200	14,486	...	4,714
Deficiency of actual expenditure as compared with net grant Rs.										4,714		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings occurred under all units, particularly under 'Pay of Officers' and were due principally to effect not having been given to the proposal to appoint a full time protector on Rs. 500 per mensem to the port of Negapatam.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-B Emigration—(External.)	27.—Miscellaneous Departments.	Emigration	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			3,440	...	...	3,440	...	600	2,840	1,622	...	1,218
		Total	3,440	...	...	2,440	...	600	2,840	1,622	...	1,218
Deficiency of actual expenditure as compared with net grant Rs.										1,218		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving was due to the post of one clerk in the office of the Collector of Customs, Bombay, sanctioned for migration purposes, having been kept vacant during the year.

## BENGAL.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-B Emigration (External).	37.—Miscellaneous Departments.	Emigration—External.	Rs. 17,600	Rs. ...	Rs. ...	Rs. 17,600	Rs. 1,400	Rs. ...	Rs. 19,000	Rs. 18,092	Rs. ...	Rs. 908
			Total	17,600	...	17,600	1,400	...	19,000	18,092	...	908
			Deficiency of actual expenditure as compared with net grant Rs.								908	

Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## PUNJAB.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Miscellaneous sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-B Emigration (External).	37.—Miscellaneous Department.	Emigration—External.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 14,118	Rs. 14,118	Rs. ...
			Total	..	...	...	...	...	...	14,118	14,118	...
			Excess of actual expenditure compared with net grant Rs.								14,118	

Explanation of the causes of variation between Expenditure and Grant.

The expenditure under this head represents charges incurred in connection with the repatriation of certain Punjabis from Marseilles to British India which have been treated as "central" under instructions contained in the Auditor General's letter No.  $\frac{A. C-3827}{559-23}$ , dated 5th November 1923, as such charges are covered by item No. 29 of the List of Central Subjects in Schedule I, Part I of the Devolution Rules. The question of appropriation of funds for the purpose was, however, omitted to be taken up at the time of adjustment of these charges.

## Distribution Statement of Grant No. 37.—Joint Stock Companies (Voted).

Province or area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	31,000	...	...	31,000	...	...	31,000	29,916	...	1,084
Bombay . . .	43,000	...	...	43,000	...	2,000	41,000	17,075	...	23,925
Bengal . . .	33,000	...	...	33,000	2,000	...	35,000	35,666	666	...
United Provinces . . .	12,000	...	...	12,000	...	...	12,000	11,925	...	75
Punjab . . .	8,600	...	...	8,600	400	...	9,000	2,602	...	6,398
Burma . . .	2,400	...	...	2,400	...	...	2,400	2,124	...	276
Bihar and Orissa . . .	..	...	...	...	300	...	300	261	...	39
Central Provinces . . .	3,000	...	...	3,000	...	...	3,000	2,283	...	713
Total . . .	1,33,000	...	...	1,33,000	2,700	2,000	1,33,700	1,01,857	666	32,506
Deficiency of actual expenditure as compared with net grant Rs.								31,843		

The excess in the net grant over the total grant sanctioned by the Legislature is due to an allotment of Rs. 70 having been sanctioned by the Finance Department out of the reserve provision at their disposal.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

## MADRAS.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 37.—Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar of Joint Stock Companies.	31,000	...	...	31,000	...	...	31,000	29,916	...	1,084
Deficiency of actual expenditure as compared with net grant Rs.										1,084		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 37. —Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar of Joint Stock Companies.	Rs. 43,000	Rs. ...	Rs. ...	Rs. 43,000	Rs. ...	Rs. 2,000	Rs. 41,000	Rs. 17,075	Rs. ...	Rs. 23,925
		Total	43,000	...	...	43,000	...	2,000	41,000	17,075	...	23,925
Deficiency of actual expenditure as compared with net grant Rs.										23,925		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving was mainly due to the pay and allowances of the Registrar having been treated and debited in accounts as *non-voted*. There was a corresponding excess under the *non-voted* section of the grant (*vide* page 271).

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 37. —Joint Stock Companies.	37.—Miscellaneous Department.	Registrar of Joint Stock Companies.	Rs. 33,000	Rs. ...	Rs. ...	Rs. 33,000	Rs. 2,000	Rs. ...	Rs. 35,000	Rs. 35,666	Rs. 666	Rs. ...
		Total	33,000	...	...	33,000	2,000	...	35,000	35,666	666	...
Excess of actual expenditure as compared with net grant Rs.										666		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.



## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Not grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 37.—Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar of Joint Stock Companies.	12,000	...	...	12,000	...	...	12,000	11,925	...	75
		Total	12,000	...	...	12,000	...	...	12,000	11,925	...	75
Deficiency of actual expenditure as compared with net grant Rs.										75		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Not grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 37.—Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar of Joint Stock Companies.	8,600	...	...	8,600	400	...	9,000	2,602	...	6,398
		Total	8,600	...	...	8,600	400	...	9,000	2,602	...	6,398
Deficiency of actual expenditure as compared with net grant Rs.										6,398		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving is mainly due to no portion of the pay of the Registrar, Joint Stock Companies, having been debited to Central. Action is being taken to make this adjustment in the accounts for the year 1924-25

## BURMA.

*Appropriation Accounts of Grants (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 37. —Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar of Joint Stock Companies.	2,400	...	...	2,400	...	...	2,400	2,124	...	...
		Total	2,400	...	...	2,400	...	...	2,400	2,124	...	...
Deficiency of actual expenditure as compared with net grant Rs.										276		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature		Total.	Modifications sanctioned by other competent authority.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 37. —Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar of Joint Stock Companies.	...	...	...	...	300	...	300	261	...	31
		Total	...	...	...	...	300	...	300	261	...	...
Deficiency of actual expenditure as compared with net grant Rs.										39		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 37.—Joint Stock Companies.	37.—Miscellaneous Departments.	Registrar, Joint Stock Companies.	3,000	...	...	3,000	...	...	3,000	2,288	...	712
		Total	3,000	...	...	3,000	...	...	3,000	2,288	...	712
Deficiency of actual expenditure as compared with net Grant Rs.										712		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 38.—Miscellaneous Departments (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	9,96,000	1,80,000	...	11,76,000	76,459	84,480	11,67,979	10,90,772	...	77,207
United Provinces	...	...	...	...	...	...	...	324	324	...
Exchange.	8,41,000	...	...	8,41,000	...	73,200	7,67,800	6,27,990	...	1,39,810
TOTAL	18,37,000	1,80,000	...	20,17,000	76,459	1,57,680	19,35,779	17,19,086	324	2,17,017
Deficiency of actual expenditure as compared with net Grant Rs.								2,16,693		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in India and United Provinces is given below.

Exchange—vide remarks under "1—Customs—Exchange" page 20.

## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39—Miscellaneous Departments.	37.—Miscellaneous Departments.	India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Imperial Library	54,290	...	...	54,290	...	600	53,690	51,860	...	1,830
		Examinations	21,900	...	...	21,900	...	...	21,900	17,749	...	4,151
		Inspector of Explosives	57,340	A 7,100	...	64,440	...	...	64,440	58,415	...	6,025
		Controller of Patents and Desigus.	43,100	A 4,675	...	47,775	...	...	47,775	44,632	...	3,143
		Actuary to the Government of India.	7,100	A ..	...	7,100	875	...	7,975	8,018	43	..
		Indian War Memorial	8,500	..	...	8,500	2,384	...	10,884	9,900	...	...
		Stores Department	7,85,980	B 1,41,000	...	9,26,980	..	83,880	8,43,100	8,03,355	...	39,745
		British Empire Exhibition.	18,450	A 27,167	...	45,617	73,200	...	1,18,817	96,848	...	21,969
		For rounding	- 600	A + 58	...	- 602	..	...	- 602	..	602	..
		Total	9,96,060	1,80,000	...	11,76,060	76,459	84,480	11,67,979	10,90,772	645	77
Deficiency of actual expenditure as compared with net grant Rs.										77,207		

A Voted by the Legislative Assembly on the 20th February 1924.

B " " " in July 1923.

## Explanation of the causes of variations between Expenditure and Grant.

Inspector of Explosives.—Savings occurred under the unit " Allowances and honoraria, etc."

Stores Department.—Savings occurred under all the units of appropriation and were due to the fact that the strength of the staff provided for the Department was not entertained during the early part of the year.

British Empire Exhibition.—To meet the anticipated excess under the head, the Finance Department sanctioned reappropriation of Rs. 73,200 from ascertained savings under "Exchange." The full allotment was not, however, utilised, owing to smaller expenditure during the closing months of the year.

## UNITED PROVINCES.

## Appropriation Account of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 38—Miscellaneous Departments.	37.—Miscellaneous Departments.	Examinations	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 324	Rs. 324	Rs. ..
		Total	...	...	...	...	...	...	...	324	324	..
		Excess of actual expenditure as compared with net grant Rs.									324	

## Explanation of the causes of variation between Expenditure and Grant.

The expenditure on account of the Imperial Police Service Examination has been met out of Rs. 450, which represents fees realised from the candidates for admission to the said examination. No Budget provision was made in 1923-24 the charge in question was ordered by the Government of India to be met out of the fees realised from candidates.

## Distribution Statement of Grant No. 39 Currency (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	10,77,000	...	...	10,77,000	2,00,500	1,96,600	10,80,900	9,77,349	...	1,03,551
Rajasthan	2,63,600	...	...	2,63,600	11,300	...	2,74,900	2,84,765	9,865	...
Bihar	6,61,000	...	...	6,61,000	26,987	31,887	6,66,100	5,80,457	...	75,643
Madras	40,000	...	...	40,000	...	2,000	38,000	47,097	9,097	...
United Provinces	2,55,000	...	...	2,55,000	81,800	8,300	3,23,500	3,05,500	...	23,000
Punjab	2,13,000	...	...	2,13,000	19,470	12,600	2,19,870	1,99,318	...	20,552
Orissa	2,14,500	...	...	2,14,500	39,700	...	2,54,200	2,43,113	...	11,087
Bihar and Orissa	50,000	...	...	50,000	20,000	...	70,000	64,175	...	5,825
Central Provinces	35,000	...	...	35,000	...	...	35,000	27,318	...	7,682
Assam	29,000	...	...	29,000	12,000	9,000	32,000	28,363	...	3,637
Exchange	21,30,000	...	...	21,30,000	...	1,68,130	19,61,870	16,96,239	...	2,65,631
For rounding	-100	...	...	-100	...	...	-100	...	100	...
Total	49,68,000	...	...	49,68,000	4,11,757	4,28,517	49,51,240	44,53,694	19,062	5,16,608
Deficiency of actual expenditure as compared with net grant Rs.								4,97,546		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

Exchange—The difference is due to smaller expenditure in England (*vide* also remarks under "Customs" page 20.)

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 38—Currency.	38.—Currency.	<i>India.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Controller of the Currency.	3,24,340	...	...	3,24,340	.	1,59,900	1,65,440	1,52,827	...	12,613
		Deputy Controller of the Currency, Northern India.	58,380	...	...	58,380	16,100	6,400	68,080	66,366	...	1,714
		Currency Office, Calcutta.	5,28,800	...	...	5,28,800	45,500	19,300	5,55,000	5,46,980	.	9,020
		Charges for Remittance of treasure	1,15,000	...	..	1,15,000	2,000	12,000	1,05,000	64,888	...	40,112
		Loss by Exchange on Local transactions.	50,000	...	...	50,000	...	...	50,000	11,533	...	38,467
		Loss on note and specie remittances	...	...	...	...	1,36,000	...	1,36,900	1,35,755	...	1,145
		For rounding	+ 480	...	...	+ 480	...	...	+ 480	...	...	480
		Total	10,77,000	...	..	10,77,000	2,00,500	1,96,600	10,80,900	9,77,349	..	1,03,551
Deficiency of actual expenditure as compared with net grant Rs.										1,03,551		

*Explanation of the causes of variation between Expenditure and Grant.*

*Controller of the Currency.*—Savings occurred under almost all the units of appropriation chiefly under "Contingencies—service postage and telegram charges and office expenses."

*Currency Office, Calcutta.*—Savings occurred under "Pay of Establishment;" variations under other units of appropriation counterbalance one another.

*Charges for remittance of treasure.*—Smaller charges for movement of treasure during the closing months of the year account for the savings.

*Loss by Exchange on Local transactions.*—The savings under the head were chiefly due to improvements in the market rate of exchange between the Indian and Persian Currency (kran).

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 39—Currency.	38.—Currency.	1. Currency Offices	1,53,600	...	...	1,53,600	9,300	...	1,62,900	1,59,520	...	3,380
		2. Charges for remittance of treasure.	1,10,000	...	...	1,10,000	2,000	..	1,12,000	1,25,245	13,24	...
		Total	2,63,600	..	...	2,63,600	1300	...	2,74,900	2,84,765	13,245	3,380
Excess of actual expenditure as compared with net grant Rs.										9,665		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (2.)—The excess is due to heavy remittances to other circles during the last few months of the year.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 39. —Currency.	38.—Currency	(1) Deputy Controller of the Currency.	64,000	...	...	64,000	6,900	...	70,900	66,822	...	4,07
		(2) Currency offices	4,01,000	...	...	4,01,000	20,087	31,887	3,89,200	3,66,678	...	22,52
		(3) Charges for remittance of treasure.	1,96,000	...	...	1,96,000	...	...	1,96,000	1,46,880	...	49,12
		(4) Loss on Note and specie remittances.	...	...	...	...	...	...	...	77	77	...
		Total	6,61,000	...	...	6,61,000	26,987	31,887	6,56,100	5,80,457	77	75,72
Deficiency of actual expenditure as compared with net grant Rs.										75,643		

*Explanation of the causes of variation between Expenditure and Grant.*

A. The saving occurred under the following units :—

Pay of officers Rs. 8,000.

Contingencies Rs. 14,000.

Total Rs. 22,000.

B. The saving was due to remittances to cotton districts having been sent during the latter portion of the year from places outside the Bombay Presidency in order to curtail expenditure on "Remittance of Treasure."

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39. —Currency.	38.—Currency	Charges for remittance of Treasure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			40,000	...	...	40,000	...	2,000	38,000	47,097	9,097	...
		Total	40,000	...	...	40,000	...	2,000	38,000	47,097	9,097	...
Excess of actual expenditure as compared with net grant Rs.										9,097		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess was due to the debits raised by the Eastern Bengal Railway on account of charges for specie remittance adjusted after the close of the year for which additional grant could not be obtained.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39. — Currency.	38 — Currency.	Currency Officer	Rs. 1,18,000	Rs. ...	Rs. ..	Rs. 1,18,000	Rs. 18,800	Rs. 8,300	Rs. 1,28,500	Rs. 1,28,820	Rs. ...	Rs. 4,680
		Charges for remittance of treasure. (1)	1,37,000	...	...	1,37,600	68,000	...	2,00,000	1,81,680	...	18,320
		Total	2,55,000	...	...	2,55,000	81,800	8,300	3,28,500	3,05,500	...	23,000
Deficiency of actual expenditure as compared with net grant Rs.										23,000		

*Explanation of the causes of variation between Expenditure and Grant.*

(1) Owing to the abolition of one rupee note, a considerable increase in the movement of whole rupees was expected; the movement of treasure did increase but not to the extent anticipated.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant No. 39. Currency.	38.—Currency	Currency Office	1,28,000	...	...	1,28,000	19,470	7,600	1,39,870	1,30,344	...	9,526
		(A).—Charges for re- mittance of treasure.	80,000	...	...	80,000	...	5,000	75,000	63,955	...	11,045
		Loss by Exchange on local transac- tions.	5,000	...	...	5,000	...	...	5,000	5,019	19	...
		Total	2,13,000	...	...	2,13,000	19,470	12,600	2,19,870	1,99,318	19	20,571
		Deficiency of actual expenditure as compared with net grant Rs.										20,552

*Explanation of the causes of variation between Expenditure and Grant.*

(A) In normal years a substantial portion of the whole rupees absorbed in connection with the financing of cotton or other kharif crops returns from the circulation in the last quarter of the year and this has to be withdrawn from the currency chests to currency centres. In the year 1923-24, heavy issues of silver Currency were made in the third quarter of the year and it was, therefore, expected that there would be a correspondingly increased reflux of coin during the last quarter necessitating heavy movement of funds from the Currency chests maintained at District treasuries to the Currency Office, Lahore, and to the other Currency Circles. Actually, however, mainly as a result of high cotton prices, the reflux was on a very small scale. In fact, during the last quarter, there was on the whole a net issue of coin in the Circle and it was not found necessary to withdraw any coin from Currency chests. This resulted in a saving in the appropriation for remittance charges.



## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No 39 Currency.	38.—Currency	A.—Currency offices.	Rs. 1,63,500	Rs. ...	Rs. ...	Rs. 1,63,500	Rs. 27,700	Rs. ...	Rs. 1,91,200	Rs. 1,85,575	Rs. ...	Rs. 5,625
		B.—Charges for remittance of treasure.	51,000	...	...	51,000	12,000	...	63,000	57,538	...	5,462
		Total	2,14,500	...	...	2,14,500	39,700	...	2,54,200	2,43,113	...	11,087
		Deficiency of actual expenditure as compared with the net grant Rs.									11,087	

*Explanation of the causes of variation between Expenditure and Grant.*

A. The additional allotment was sanctioned to meet larger expenditure under "Pay of Officers" (Rs. 12,400) "Pay of Establishment" (Rs. 10,000) and "Allowances, Honoraria, etc." (Rs. 5,300).

B. No remarks.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant	Major Head.	Minor Head.	Original Grant	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39. —Currency.	38.—Currency.	Charges for remittance of treasure.	Rs. 50,000	Rs. ...	Rs. ...	Rs. 50,000	Rs. 20,000	Rs. ...	Rs. 70,000	Rs. 61,175	Rs. ..	Rs. 5,825
			Total	50,000	...	50,000	20,000	...	70,000	64,175	...	5,825
		Deficiency of actual expenditure as compared with the net grant Rs.									5,825	

*Explanation of the causes of variation between Expenditure and Grant.*

The remittances towards the latter part of the year were much less than was anticipated.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 39 Currency.	38.—Currency	Charges for remittance of treasure.	35,000	...	...	35,000	...	...	35,000	27,318	...	7,682
		Total	35,000	...	...	35,000	...	...	35,000	27,318	...	7,682
Deficiency of actual expenditure as compared with net grant Rs.										7,682		

*Explanation of the causes of variation between Expenditure and Grant.*

With a view to economy in expenditure instructions were issued by the Deputy Controller of the Currency, Bombay in June 1922 to curtail remittances to and from sub-treasuries as far as possible. Currency chests were also opened at some of the sub-treasuries where they did not already exist to store surplus coin and notes. This policy of economy was in full effect in the year under review and hence the decrease in expenditure.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 39 Currency.	38.—Currency	Charges for remittance of treasure.	29,000	...	...	29,000	12,000	9,000	32,000	28,363	...	3,637
		TOTAL	29,000	...	...	29,000	12,000	9,000	32,000	28,363	...	3,637
Deficiency of actual expenditure as compared with net grant Rs.										3,637		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## Distribution Statement of Grant No. 40—Mint (Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	8,31,000	...	...	8,31,000	...	2,274	8,28,726	7,08,820	...	1,19,906
Bombay . . . . .	7,52,000	...	...	7,52,000	1,02,274	1,00,000	7,54,274	7,23,799	...	30,475
Exchange . . . . .	16,000	...	...	16,000	...	...	16,000	11,412	...	4,588
TOTAL . . . . .	15,99,000	...	...	15,99,000	1,02,274	1,02,274	15,99,000	14,44,631	...	1,54,969
Deficiency of actual expenditure as compared with net grant Rs.								1,54,969		

## Explanation of the causes of variation between Expenditure and Grant.

Explanation of variation in each Province is given below. The difference under "Exchange" is due chiefly to lesser expenditure in England.

## INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 40 —Mint.	39.—Mint .	Mint and Assay Masters' Establishment and contingencies.	Rs. 4,88,000	Rs. ...	Rs. ...	Rs. 4,88,000	Rs. ...	Rs. 2,274	Rs. 4,85,726	Rs. 4,00,148	Rs. ...	Rs. 85,578
		Loss on coinage	2,23,000	...	...	2,23,000	...	...	2,23,000	1,70,134	...	52,866
		Purchase of local stores.	1,20,000	...	...	1,20,000	...	...	1,20,000	1,06,666	..	13,335
		Loss on circulation of bronze and copper coins.	...	...	...	...	...	...	...	31,873	31,873	...
		TOTAL	8,31,000	..	...	8,31,000	...	2,274	8,28,726	7,08,820	31,873	1,51,779
		Deficiency of actual expenditure as compared with net grant Rs.									1,19,906	

## Explanation of the causes of variation between Expenditure and Grant.

Mint and Assay Masters' Establishment and contingencies.—Savings occurred under all the units of appropriation chiefly under "Pay of Establishment" (62) and "Contingencies" (15) owing to reduction in extra establishment and closing of the Assay office from 30th September 1923.

Loss on coinage.

Purchase of local stores.

} Savings were due to smaller coinage than anticipated.

Loss on circulation of bronze and copper coins—The charge was adjusted under the head when closing the Finance and Revenue Accounts.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 40 Mint	39 Mint	(1) Mint and Assay Master's establishment and contingencies. Works.	Rs. 5,02,000	Rs. ...	Rs. ...	Rs. 5,02,000	Rs. 2,274	Rs. 70,000	Rs. 4,84,274	Rs. 3,63,475 56,439	Rs. ...	Rs. 14,360
		(2) Loss on coinage	1,00,000	...	...	1,00,000	1,00,000	...	2,00,000	1,98,100	...	1,900
		(3) Purchase of local stores.	1,50,000	...	...	1,50,000	...	30,000	1,20,000	1,05,785	...	14,215
		TOTAL	7,52,000	...	...	7,52,000	1,02,274	1,00,000	7,54,274	7,23,799	...	30,475
Deficiency of actual expenditure as compared with net grant Rs.										30,475		

*Explanation of the causes of variation between Expenditure and Grant.*

(3).—The saving was due to reduced coinage.

*Distribution Statement of Grant No. 41—Civil Works (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	47,44,300	5,000	...	47,49,300	5,44,175	13,01,996	39,91,479	38,93,553	...	97,926
North-West Frontier Province.	17,95,000	...	...	17,95,000	2,52,597	1,02,897	19,44,700	38,81,934	19,37,234	...
Madras . . . . .	1,41,500	...	...	1,41,500	19,552	7,252	1,53,800	1,38,265	...	15,535
Do. (Coorg) . . . . .	2,64,300	...	...	2,64,300	22,542	8,542	2,78,300	2,67,598	...	10,702
Bombay . . . . .	6,21,500	...	...	6,21,500	69,648	85,748	6,05,400	5,35,304	...	70,096
Bengal . . . . .	8,77,000	95,892	...	9,72,892	10,084	74,376	9,08,600	8,67,093	...	51,517
Do. Viceregal Estates, Calcutta.	1,16,000	...	...	1,16,000	7,000	9,824	1,13,176	97,902	...	15,274
Do. Andamans and Nicobar Islands.	1,20,500	...	...	1,20,500	...	31,000	89,500	62,788	...	26,712
United Provinces . . . . .	2,83,000	...	...	2,83,000	14,055	37,125	2,59,930	2,39,463	...	20,467
Ditto (Rajpootana) . . . . .	5,57,700	...	...	5,57,700	8,203	18,587	5,47,021	4,98,787	...	48,234
Punjab . . . . .	8,34,600	...	...	8,34,600	4,68,350	77,750	12,25,200	10,84,800	...	1,40,400
Burma . . . . .	1,68,500	...	...	1,68,500	...	17,200	1,51,300	1,45,207	...	6,093
Bihar and Orissa . . . . .	1,23,000	...	...	1,23,000	50,100	28,300	1,44,800	1,17,670	...	27,130
Central Provinces (Central India).	5,54,100	...	...	5,54,100	18,400	52,300	5,20,200	4,94,254	...	25,946
Ditto (Hyderabad) . . . . .	1,00,000	...	...	1,00,000	...	5,000	95,000	79,958	...	15,042
Ditto (Proper) . . . . .	23,500	...	...	23,500	2,536	3,836	22,300	20,550	...	1,750
Assam . . . . .	2,58,500	...	...	2,58,500	12,983	59,983	2,11,500	2,36,002	24,502	...
England . . . . .	36,000	...	...	36,000	19,000	2,000	53,000	35,124	...	17,876
Exchange . . . . .	18,000	...	...	18,000	...	...	18,000	15,733	...	2,267
For rounding . . . . .	...	103	...	103	...	...	103	...	...	103
TOTAL	1,16,37,000	1,01,000	...	1,17,38,000	15,19,330	19,24,016	1,13,33,314	1,27,01,975	19,61,736	5,93,075
Excess of actual expenditure as compared with net grant Rs.								13,68,661		

*Explanation of the causes of variation between Expenditure and Grant.*

... of variation in each Province is as follows.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41 Civil Works.	41.—Civil Works.	<i>India.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Civil Works in charge of Military Engineer-in-Chief—										
		Original Works . . .	1,00,000	...	...	1,00,000	18,800	22,130	96,670	81,483	...	15,187
		Repairs . . .	2,35,000	...	...	2,35,000	15,000	8,640	2,41,360	2,48,460	7,100	...
		Establishment . . .	87,500	...	...	87,500	3,400	8,180	82,770	71,778	...	10,992
		Tools and Plants . . .	5,000	...	...	5,000	300	400	4,900	4,051	...	849
		Suspense . . .	...	...	...	...	...	...	...	—73,729	...	73,729
		Total . . .	4,27,500	...	...	4,27,500	37,500	39,300	4,25,700	3,32,043	7,100	1,00,757
		Viceregal Estates—Simla and Delhi.										
		Original Works . . .	85,000	...	...	85,000	39,029	14,099	1,09,930	1,04,097	...	5,833
		Repairs . . .	2,10,000	...	...	2,10,000	35,649	1,275	2,44,374	2,44,311	...	63
		Establishment . . .	49,000	...	...	49,000	4,275	...	53,275	49,924	...	3,351
		Tools and Plants . . .	3,000	...	...	3,000	...	...	3,000	2,508	...	492
		Suspense . . .	2,000	...	...	2,000	...	...	2,000	—832	...	2,832
		Total . . .	3,49,000	...	...	3,49,000	78,953	15,374	4,12,579	4,00,008	...	12,571
		Dolbi—										
		Original Works . . .	1,50,000	...	...	1,50,000	2,01,668	1,47,668	2,91,000	2,82,006	...	11,994
		Repairs . . .	9,40,000	...	...	9,40,000	...	74,000	8,66,000	8,53,069	...	12,931
		Allowances . . .	500	...	...	500	...	...	500	299	...	201
		Establishment . . .	1,09,000	...	...	1,09,000	...	6,000	1,03,000	1,15,301	12,301	...
		Supplies and Services . . .	1,00,000	...	...	1,00,000	...	1,00,000	...	...	...	...
		Tools and Plants . . .	59,500	...	...	59,500	...	6,000	53,500	54,573	1,373	...
		Suspense . . .	1,00,000	...	...	1,00,000	...	1,68,000	—88,000	—83,314	4,686	...
		Total . . .	14,59,000	...	...	14,59,000	2,01,668	5,21,668	12,29,000	12,22,234	18,360	25,126
		Imperial Division at Dehra Dun—										
		Original Works . . .	8,04,000	A 5,000	...	8,09,000	...	4,828	8,04,172	8,04,859	687	...
		Land . . .	...	...	...	...	25,678	...	25,678	25,677	...	1
		Repairs . . .	3,000	...	...	3,000	...	...	3,000	2,460	...	540
		Establishment . . .	82,000	...	...	82,000	...	2,500	79,500	84,092	4,592	...
		Supplies and Services . . .	27,500	...	...	27,500	...	18,350	9,150	9,000	...	150
		Deduct—Expenditure in England.	...	...	...	...	...	...	...	4	...	4
		Total . . .	9,10,500	5,000	...	9,21,500	25,678	25,678	9,21,500	9,26,084	5,279	695
		Carried over . . .	31,52,900	5,000	...	31,57,900	4,33,700	6,02,020	29,88,779	28,80,369	30,739	1,89,149

## INDIA—concl'd.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Appropriation Accounts of Grant (Voted) of Minor Heads.													
Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislatnro.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant No. 41 Civil Works	41.—Civil Works.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	31,52,000	5,000	...	31,57,000	4,33,799	6,02,070	29,83,779	28,60,369	30,739	1,39,14	
		Baluchistan—											
		Original Works	2,60,000	...	...	2,60,000	67,576	4,600	3,22,976	2,91,102	...	31,54	
		Repairs	5,15,000	...	...	5,15,000	4,600	67,576	4,52,021	4,56,516	4,492	...	
		Establishment	1,78,000	...	...	1,78,000	...	...	1,78,000	1,60,157	...	17,84	
		Tools and Plant	11,500	...	...	11,500	...	...	11,500	10,128	...	1,37	
		Suspense	...	...	...	...	...	...	...	72,297	72,297	...	
		Deduct—Cost of English Stores.	...	...	...	...	...	...	...	—12,713	...	12	
		Total	9,64,500	...	...	9,64,500	72,176	72,176	9,64,500	9,77,487	76,789	60	
		Consulting Engineer to the Government of India.	...	...	...	...	38,200	...	38,200	35,697	...		
		Reserve at the disposal of the Government of India, Department of Industries and Labour, (Public Works Branch).	6,10,000	...	...	6,10,000	...	6,10,000	...	...	...		
		Lump Addition	17,800	...	...	17,800	...	17,800	...	...	...		
Total India	47,44,700	5,000	...	47,49,300	5,44,175	13,01,000	39,91,479	38,93,553	1,07,529	2			
Deficiency of actual expenditure as compared with net grant Rs.											97,926		

## Explanation of the causes of variation between Expenditure and Grant.

The expenditure for all the Public Works units shown under "India" is under the audit control of different Civil Military Account Officers, as stated below :—

- (1) Civil Works in charge of Military Engineer-in-Chief—The expenditure relating to the head is under audit control of various Controllers of Military Accounts, from whom audited and classified accounts received for incorporation in the books of the Accountant General, Central Revenues.
- (2) Viceregal Estates, Simla and Delhi.  
Delhi and Dehra Dun Imperial Division. } The expenditure was under the audit control of Deputy Accountant General, Central Revenues.
- (3) Baluchistan—The expenditure is under the audit control of the Controller of Military Accounts, W. Command and Baluchistan District, from whom audited and classified accounts are received for incorporation in the books of the Accountant General, Central Revenues.

Variations under (1) are unimportant so far as each Audit Officer is concerned and do not call for any special Delhi :—The excess occurred under "Establishment" and was due to actual debit of *pro-rata* charges being in of the appropriation. The excess debit is the result of short outlay under "57 capital outlay."

Baluchistan :—The excess has been caused chiefly by the adjustment of about 73 during the year of a suspense item relating to the year 1922-23.

**NORTH-WEST FRONTIER PROVINCE.**  
*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41.												
Civil Works	41.—Civil Works.	Original works	3,61,000	...	...	3,61,000	1,97,100	55,797	5,02,303	22,69,855	17,67,552	...
		Repairs . . .	11,35,000	...	...	11,35,000	31,797	...	11,66,797	11,55,126	...	11,671
		Establishment . .	2,76,500	...	...	2,76,500	20,700	46,800	2,50,400	4,55,097	2,04,697	...
		Tools and Plants .	22,500	...	...	22,500	3,000	300	25,200	35,553	10,353	...
		Suspense . . .	...	...	..	...	...	...	...	—33,697	...	33,697
		Total . . .	17,95,000	...	...	17,95,000	2,52,607	1,02,897	19,44,700	38,81,934	19,82,602	45,368
Excess of actual expenditure as compared with net grant Rs.										19,37,234		

*Explanation of the causes of variation between Original and Net Grant.*

The increase in the net grant as compared with the original grant is due to additional grants sanctioned for certain works not provided for in the original budget.

*Explanation of the causes of variation between Expenditure and Grant.*

In this connection please see the explanations of variations between the net grant and the actual expenditure as given on the appropriation account relating to "Non-voted" transaction on page (282) of this report. After excluding expenditure of Rs. 19,64,882 reported by the Controller of Military Accounts, Peshawar, to be chargeable as Non-voted, the balance of the expenditure out of that shown in column (11) of the above appropriation account chargeable against the net grant of Rs. 19,44,700 (voted) will stand at Rs. 19,17,052 the details of which as reported by the Controller are as follows :—

	Rs.
(i) Original Works . . . . .	4,95,634
(ii) Repairs . . . . .	11,55,126
(iii) Establishment . . . . .	2,71,675
(iv) Tools and Plants . . . . .	25,761
(v) Suspense . . . . .	—31,144
	<u>19,17,052</u>

A comparison of this expenditure with the net grants shown in column (10) of the appropriation account would result in the following excess and savings.

Minor head.	Excess or savings.
	Rs.
(i) Original Works . . . . .	—6,669
(ii) Repairs . . . . .	—11,671
(iii) Establishment . . . . .	+ 21,275
(iv) Tools and Plant . . . . .	+ 561
(v) Suspense . . . . .	—31,144
	<u>—27,648</u>

The variations under (i), (ii) and (iv) are small as compared with the grants. The large excess under (iii) is said to be due to the adjustment of Rs. 32,606 on account of *pro-rata* charges less adjusted in the accounts for the year 1922-23.

## MADRAS.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41.—Civil Works.	41.—Civil Works.	Original Works—										
		(1) Customs . . .	5,670	...	...	5,670	1,552	...	7,222	7,687	465	...
		(2) Salt . . .	100	...	...	100	...	100	...	...	...	...
		(3) Audit . . .	2,600	...	...	2,600	...	1,130	1,470	1,182	...	288
		(4) Ecclesiastical . .	5,000	...	...	5,000	...	2,553	2,447	2,297	...	150
		(5) Political . . .	1,500	...	...	1,500	...	982	518	112	...	406
		(6) Scientific Departments. (Meteorological Department.)	1,100	...	...	1,100	...	988	112	113	1	...
		(7) Currency . . .	1,000	...	...	1,000	...	530	470	469	...	1
		(8) Miscellaneous Department.	1,030	...	...	1,030	...	969	61	...	...	61
		Original Works—										
		(9) Communications	22,000	...	...	22,000	2,000	...	24,000	26,118	2,118	...
		(10) Repairs . . .	75,000	...	...	75,000	5,500	...	80,500	76,108	...	4,392
		(11) Establishment	24,500	...	...	24,500	8,500	...	33,000	22,945	...	10,055
		(12) Tools and Plants	2,000	...	...	2,000	...	...	2,000	634	...	1,366
		(13) Grants-in-aid . .	...	...	...	...	600	...	600	600	...	...
	XXX—Civil Works.	Deduct—Refunds . .	...	...	...	...	1,400	...	1,400	...	...	1,400
		Total . . .	1,41,500	...	...	1,41,500	19,552	7,252	1,53,800	1,38,265	2,584	18,119

Deficiency of actual expenditure as compared with net grant Rs.

15,535

Explanation of the causes of variation between Expenditure and Grant.

No remarks.



## MADRAS (COORG).

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
G. Grant No. 11.—Civil Works.	11.—Civil Works.	Original Works—										
		Buildings—										
		(1) Land Revenue .	2,000	...	...	2,000	...	2,000	...	...	...	...
		(2) Excise . . .	300	...	...	300	...	75	225	221	...	4
		(3) Forest . . .	100	...	...	100	...	75	25	15	...	10
		(4) General Adminis- tration.	2,000	...	...	2,000	1,602	...	3,602	3,550	248	...
		(5) Administration of Justice.	800	...	...	800	340	...	1,140	1,051	...	89
		(6) Jails . . .	600	...	...	600	...	230	370	367	...	3
		(7) Police . . .	1,160	...	...	1,160	310	...	1,470	1,391	...	79
		(8) Ecclesiastical .	160	...	...	160	...	...	160	154	...	6
		(9) Scientific De- partments. (Mete- orological De- partment.)	30	...	...	30	...	10	20	19	...	1
		(10) Education .	4,350	...	...	4,350	...	962	3,388	3,078	...	310
		(11) Medical . .	2,200	...	...	2,200	510	...	2,710	2,308	...	402
		(12) Agriculture .	50	...	...	50	...	40	10	7	...	3
		(13) Civil Works .	1,250	...	...	1,250	...	350	900	962	62	...
		(14) Original Works Communications.	21,000	...	...	21,000	400	...	21,400	22,100	700	...
		(15) Repairs . .	1,65,000	...	...	1,65,000	13,650	...	1,78,650	1,78,051	...	798
		(16) Establishment.	52,300	...	...	52,300	...	4,500	47,500	47,601	101	...
		(17) Tools and Plant's.	6,000	...	...	6,000	5,500	...	11,500	11,710	210	...
		(18) Suspense .	5,000	...	...	5,000	...	...	5,000	—5,317	...	10,317
		TOTAL .	2,61,300	...	...	2,61,300	22,512	8,542	2,78,300	2,67,598	1,321	12,021
Deficiency of actual expenditure as compared with net grant Rs.										10,702		

Explanation of the causes of variation between Expenditure and Grant.

Head 115.—The savings were due partly to the postponement to 1924-1925 and abandonment altogether of certain proposals to take over consignments of timber from the Forest Department.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41. Civil Works.	41.—Civil Works.	Customs . . . .	18,400	...	...	18,000	7,745	5,280	20,485	17,625	...	2,860
		Salt . . . . .	1,91,000	...	...	1,91,000	966	4,500	1,87,466	1,79,004	...	8,462
		Jails and Convict Settlement.	...	..	..	...	2,564	...	2,568	2,560	...	8
		Police . . . . .	...	..	..	...	5,099	...	5,099	5,015	...	84
		Ecclesiastical . . .	12,000	...	...	12,000	8,599	2,691	17,968	16,295	...	1,673
		Political . . . . .	20,000	..	...	20,000	4,637	10,166	14,471	8,857	...	5,614
		Scientific Departments	...	..	...	..	6,012	...	6,012	5,419	...	593
		Currency . . . . .	...	...	...	...	2,433	...	2,433	1,736	...	697
		Mint . . . . .	2,500	..	...	2,500	...	..	2,500	2,488	...	12
		Civil Works . . . .	9,000	...	..	9,000	...	9,000	...	...	...	...
		Reserve with Government.	18,500	...	...	18,500	11,891	30,391	...	...	...	...
		Repairs . . . . .	2,35,000	...	...	2,35,000	16,016	...	2,51,016	2,47,983	...	3,033
		Establishment . . .	1,08,000	..	...	1,08,000	3,444	23,620	87,824	44,094	...	(a)43,730
		Tools and Plant . .	7,500	...	...	7,500	240	180	7,560	3,859	...	(b)3,701
		Suspense . . . . .	...	...	...	...	...	...	...	369	369	...
		Total . . . . .	6,21,500	..	...	6,21,500	69,648	85,748	6,05,400	5,85,304	269	70,465
Deficiency of actual expenditure as compared with net grant Rs.										70,096		

*Explanation of the causes of variation between Expenditure and Grant.*

Rs.

(a) Establishment . . . . . —43,730

(b) Tools and plant . . . . . —3,701

The provision for establishment and tools and plant charges was made at a percentage rate whereas the actual charges were calculated by distribution of them on a *pro-rata* basis in proportion to works expenditure and this accounts for the savings.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant	Modifications sanctioned by the Legislature.		TOTAL.	Modifications sanctioned by other competent authorities		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Works.	41.—Civil Works.	Viceregal Estates at Calcutta—										
		1. Original Works	37,000	...	..	37,000	...	9,824	27,176	22,926	...	4,250
		2. Repairs	60,000	...	...	60,000	3,500	...	63,500	56,837	...	6,663
		3. Establishment	17,500	...	...	17,500	3,500	...	21,000	16,554	...	5,446
		4. Tools and Plant	1,500	...	...	1,500	...	...	1,500	2,585	1,085	...
		Total Viceregal Estates.	1,16,000	...	..	1,16,000	7,000	9,824	1,13,176	97,902		
		Bengal Proper—										
		5. Original Works	1,25,000	(a) 95,892	...	2,20,892	...	71,307	1,49,585	1,19,590	...	29,995
		6. Repairs	6,00,000	...	..	6,00,000	2,684	1,164	6,01,520	5,81,260	...	20,240
		7. Establishment	1,41,500	..	...	1,41,500	6,850	1,765	1,48,535	1,44,026	...	2,559
		8. Tools and Plant	10,500	..	...	10,500	550	140	10,910	12,437	1,527	...
		9. Suspense	...	...	...	..	...	...	...	—250	...	250
		Total	8,77,000	95,892	...	9,72,892	10,084	74,376	9,08,600	8,57,033		
		Total—Bengal	9,93,000	95,892	...	10,88,892	17,081	84,200	10,21,776	9,51,985	2,612	69,405
Deficiency of actual expenditure as compared with net grant Rs.										86,791		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of variations between the Original and the Net Grant.**Head 5.*—The increase in the net grant is due to structural alterations of some press buildings.*Explanation of the causes of variation between Expenditure and Grant.**Head 2.*—The savings are due to smaller repair works done during the year than anticipated.*Head 3.*—The savings are concomitant with the savings under heads (1) and (2).*Head 5.*—The savings are due to lapses of grants.*Head 6.*—The savings are due to smaller repair works done during the year than anticipated.

## BENGAL (ANDAMAN AND NICOBAR ISLANDS).

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41.		Andaman and Nicobar Islands.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works.	41.—Civil Works.	1. Original Works .	15,000	...	...	15,000	...	...	15,000	7,243	...	7,757.
		2. Repairs .	81,000	...	...	81,000	...	30,000	51,000	47,498	...	3,502
		3. Establishment .	22,000	..	...	22,000	...	...	22,000	24,872	2,872	...
		4. Tools and Plant .	2,500	...	...	2,500	...	1,000	1,500	338	...	1,162
		5. Suspense .	...	...	...	...	...	...	...	—17,163	...	17,163
		Total .	1,20,500	...	...	1,20,500	...	31,000	89,500	62,788	2,872	29,502
Deficiency of actual expenditure as compared with net grant Rs.										26,712		

*Explanation of variation between the Original and the Net Grant.*

Head 2.—Decrease due to smaller repair works.

*Explanation of the causes of variation between Expenditure and Grant.*

Head 1.—The savings are due to lapse of grants.

Head 2.—The savings are due to smaller repair works done during the year than anticipated.

Head 3.—The savings are due to the reduction of stock balance for which no provision was made.

Head 3.—The excess is mainly due to the adjustment of the pay of the Assistant Engineer under "Voted" owing to change in personnel. The provision was, however, made under "Non-voted". Vide also remarks against "Non-voted" (page 280).

Head 4.—The savings are concomitant with the savings under heads (1) and (2).

## UNITED PROVINCES.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works.	41.—Civil Works.	Original Works .	1,73,000	...	...	1,73,000	3,413	19,925	1,56,488	1,12,399	...	44,089
		Repairs .	65,000	...	...	65,000	9,950	12,890	62,060	65,985	3,925	...
		Establishment .	41,500	...	...	41,500	641	3,967	38,174	56,073	17,899	...
		Tools and Plant .	3,500	...	...	3,500	51	343	3,208	5,007	1,799	...
		Suspense .	...	...	...	...	...	...	...	263	263	...
		Deduct—English cost of stores.	...	...	...	...	...	...	...	—264	...	264
		Total .	2,83,000	...	...	2,83,000	14,055	37,125	2,59,930	2,39,463	23,886	44,353
Deficiency of actual expenditure as compared with net grant Rs.										20,467		

*Explanation of the causes of variation between Expenditure and Grant.*

The establishment and tools and plant charges in the Buildings and Roads Branch of the United Provinces Public Works Department showed a percentage of 25.8 and 5.9 respectively as compared with the total outlay on works in 1921-22. In the Central Civil Works budget for 1923-24, however, the establishment and tools and plant charges did not quite follow these percentages and were put at 17.4 and 1.5 respectively of the estimated expenditure on works and repairs. Actually, however, for the year 1923-24, the *pro-rata* percentage went up to 31.4 for establishment and 2.8 for tools and plant and this high percentage caused the excess, though under works there has been a net saving of Rs. 40,165. The excesses under these heads are, therefore, mainly the result of under-estimation.

**UNITED PROVINCES (RAJPUTANA).**  
*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grants No 41. Civil Works.	41.—Civil Works.	Original Works—Civil Buildings	Rs. 73,400	Rs. ...	Rs. ...	Rs. 73,400	Rs. ...	Rs. 15,305	Rs. 58,094	Rs. 54,390	Rs. ...	Rs. 3,704
		Original Works—Communications	64,000	...	...	64,600	...	167	64,433	64,368	...	65
		Repairs	3,00,000	...	...	3,00,000	...	...	3,00,000	2,91,531	...	8,469
		Establishment	1,01,700	...	...	1,01,700	7,760	...	1,09,460	76,798	...	32,662
		Tools and Plant	18,000	...	...	18,000	...	3,414	14,586	11,583	...	3,003
		Original Works—Miscellaneous	...	...	...	...	813	...	813	121	...	192
		Loss by Exchange	...	...	...	...	135	...	135	...	...	135
		Deduct—English cost of stores and establishment	...	...	...	...	...	...	...	—4	...	4
		Total	5,57,700	...	...	5,57,700	8,208	18,887	5,47,021	4,98,787	...	48,234
Deficiency of actual expenditure as compared with net grant Rs.										48,234		

*Explanation of the causes of variation between Expenditure and Grants.*

The public works establishment charges in Rajputana in 1921-22 gave a percentage of 21·3 per cent. of the entire works outlay (Rs. 9,16,000), a similar percentage for tools and plant being 3·5. These percentages, in normal circumstances, ought to have been the basis for estimating the expenditure on establishment and tools and plant in the budget for 1923-24. The estimated expenditure for the year, however, went considerably down and that is why perhaps it was not found possible to adhere to the above percentages in the estimates. As a matter of fact the provision for expenditure on establishment and tools and plant works up to 34·5 and 4·1 per cent of that for the year's works outlay. The increased provision necessarily resulted in savings under establishment far out of proportion to the reduction under works in actual results.

**PUNJAB.**

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41. Civil Works.	41.—Civil Works.	(A) Original Works	Rs. 3,88,500	Rs. ...	Rs. ...	Rs. 3,88,500	Rs. 2,33,872	Rs. 56,550	Rs. 5,65,822	Rs. 4,30,832	Rs. ...	Rs. 84,990
		Repairs	3,65,000	...	...	3,65,000	1,87,350	300	5,52,050	5,46,657	...	5,393
		(B) Establishment	1,45,100	...	...	1,45,100	29,868	12,400	1,62,568	1,40,360	...	22,208
		(C) Tools and Plant	9,500	...	...	9,500	1,060	3,000	7,560	5,038	...	2,522
		(D) Suspense	—73,500	...	...	—73,500	16,100	5,500	—62,900	—87,590	...	24,690
		Deduct—English cost of stores	...	...	...	...	...	...	...	—497	...	497
		Loss by Exchange	...	...	...	...	100	...	100	...	...	100
		Total	8,34,600	...	...	8,34,600	4,68,350	77,750	12,25,200	10,84,800	...	1,40,400
Deficiency of actual expenditure as compared with net grant Rs.										1,40,400		

*Explanation of the causes of variation between Expenditure and Grant.*

The variation between the original and the net grant is chiefly due to the following additions and reductions:—

## Addition.

		Rs.
(1)	Grant sanctioned in Government of India, Public Works Department, Industry and Labour, No. A. C. W. 2, dated 22nd March 1924, and Government of India, Finance Department, No. 1133-Ex., dated 26th March 1924, for acquisition of land for the new cemetery at Lahore	60,500
(2)	Ditto Government of India, I. & L., No. <sup>132</sup> 1396-Ex., dated 25th May 1923 under "Original Works—Buildings"	26,000
(3)	Grant sanctioned in Government of India, I. & L., No. A.—C. W. 14, dated 9th January 1924, for modern sanitary arrangement at Snowdon	Rs. 16,000
	Constructing a cloak room at Snowdon	14,000
	For minor works	27,000
(4)	Ditto Ditto No. 14 A.—C. W., dated 20th February 1924, for reserve stock of furniture	23,800
(5)	Grant sanctioned in Government of India, Finance Department, No. 405-Ex., dated 1st November 1923, for repairs to buildings	90,000
(6)	Ditto Government of India, I. & L., No. A.—C. W. 14, dated 9th January 1924, for repairs to buildings	38,000
(7)	Small items aggregating	1,73,050
		Rs. 4,68,350

## Reduction.

(1)	Grant withdrawn in Government of India, Finance Department, No. 2405-Ex., dated 1st November 1923, under head "Original Works—Buildings"	35,600
	Small items aggregating	42,150
		Rs. 77,750

## Explanation of the causes of variation between Expenditure and Grant.

(A) The saving is chiefly due to the work "Acquisition of land for the new cemetery at Lahore" which was estimated to cost Rs. 60,475 not having been taken in hand owing to the sanction to its execution having been received on the third week of the last month of the year.

(B) The saving is mainly under the head "Establishment charges recoverable from other Governments, etc." subordinate to Simla Imperial Circle. Recoveries on this account were estimated at Rs. 18,200, but the actual receipts according to *pro-rata* distribution, *viz.*, distribution of the charges in proportion to the outlay on works, amounted to Rs. 38,862.

(C) The grant has proved to be an overestimate.

(D) The variation is due to a larger amount having been cleared during the year under the sub-head "Stock" and "Miscellaneous advances" than was anticipated.

## BURMA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41. Civil Works.	41.—Civil Works.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		A.—Original Works	65,000	...	...	65,000	...	12,000	63,000	49,574	...	3,426
		B.—Repairs	75,000	...	...	75,000	...	2,000	73,000	63,170	...	9,830
		C.—Establishment	30,000	...	...	30,000	...	2,989	27,011	29,321	2,310	...
		D.—Tools and Plant	2,000	...	...	2,000	...	211	1,789	3,747	1,958	...
		E.—Deduct—English cost of stores and Establishment.	3,500	...	...	3,500	...	...	3,500	577	2,923	...
		F.—Suspense.	...	...	...	...	...	...	...	—31	...	31
		Total	1,68,500	...	...	1,68,500	...	17,200	1,51,300	1,45,207	7,194	13,287
Deficiency of actual expenditure as compared with net grant Rs.										6,093		

## Explanation of the causes of variation between Expenditure and Grant.

A.—No remarks.

B.—The decrease was due to small lapses in certain divisions.

C and D.—The excesses were small and due to *pro-rata* adjustment made at the end of the year. The works relating to the Central Department are carried out by the Public Works Department of the Government of Burma as there are no separate Central Public Works Divisions. The total expenditure under "Establishment" and "Tools and Plant" is distributed between the Central and Provincial Governments at percentage rates on the basis of the actual outlay on works of both the Governments. This is known as the *pro-rata* adjustment.

F.—The minus figure was due to the wiping off of the debit of Rs. 31 which appeared under this head in 1922-23.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works.	41.—Civil Works.	A.—Original Works .	85,000	...	...	85,000	10,648	10,000	76,648	56,946	...	19,802
		B.—Repairs .	45,000	...	...	45,000	...	4,000	41,000	35,916	...	4,984
		C.—Establishment, etc.	21,500	...	...	21,500	8,574	4,695	25,579	22,106	...	3,373
		D.—Tools and Plant .	1,500	...	...	1,500	878	605	1,773	1,802	20	...
		Total	1,23,000	...	...	1,23,000	50,100	28,000	1,44,500	1,17,670	20	27,169
Deficiency of actual expenditure as compared with net grant Rs.										27,130		

*Explanation of the causes of variation between Expenditure and Grant.*

A.—There was a saving of Rs. 10,000 out of the provision of Rs. 17,233 for collection of bricks for the School of Mining and Geology at Dhanbad. There were also small savings under other works.

C.—The smaller expenditure on A and B accounts for the decrease under the head.

## CENTRAL PROVINCES (CENTRAL INDIA).

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works.	41.—Civil Works.	1. Original Works .	90,500	...	...	90,500	...	15,000	75,500	68,136	...	7,364
		2. Repairs .	3,60,000	...	...	3,60,000	...	30,000	3,30,000	3,26,146	...	3,854
		3. Establishment—	8,100	...	...	8,100	...	...	8,100	...	...	...
		(a) Pay of Officers .	55,500	...	...	55,500	1,900	...	57,400	...	...	...
		(b) Pay of Establishment.	20,000	...	...	20,000	5,200	...	25,200	...	...	...
		(c) Allowances, honoraria, etc.	22,000	...	...	22,000	6,300	...	28,300	27,002	...	1,298
		4. Tools and Plant .	8,000	...	...	8,000	...	1,000	7,000	6,840	...	160
		5. Contingencies .	...	...	...	...	...	6,300	—6,300	—7,045	...	745
		6. Suspense .	—10,000	...	...	—10,000	...	...	—10,000	—12,687	...	2,687
		7. Deduct—English cost of Stores.	...	...	...	...	5,000	...	5,000	...	...	5,000
		8. Loss by Exchange	...	...	...	...	...	...	...	...	...	...
		Total	5,54,100	...	...	5,54,100	18,400	52,300	5,20,200	4,94,254	...	25,946
Deficiency of actual expenditure as compared with net grant Rs.										25,946		

*Explanation of the causes of variation between Expenditure and Grant.*

(1) and (2) The savings composed of unallotted balances of grants remaining at the end of the year and savings in the allotments given for various works.

(8) The expenditure was adjusted on the books of the Accountant-General, Central Revenues.

## CENTRAL PROVINCES (HYDERABAD).

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41. Civil Works.	41.—Civil Works.	(1) Original Works .	50,000	...	...	50,000	...	5,000	45,000	37,997	...	7,003
		(2) Repairs . . .	32,000	...	...	32,000	...	...	32,000	26,917	...	5,083
		(3) Establishment --										
		(a) Pay of officers .	4,500	...	...	4,500	...	...	4,500			
		(b) Pay of establishment.	10,500	...	...	10,500	...	...	10,500	14,174	...	2,326
		(c) Allowances, honoraria, etc.	1,500	...	...	1,500	...	...	1,500			
		(4) Tools and Plant	1,000	...	...	1,000	...	...	1,000	465	...	535
		(5) Contingencies .	500	...	...	500	...	...	500	446	...	54
		(6) Suspense . . .	...	...	...	...	...	...	...	—41	...	41
		Total .	1,00,000	...	...	1,00,000	...	5,000	95,000	79,958	...	15,042
Deficiency of actual expenditure as compared with net grant Rs.										15,042		

*Explanation of the causes of variation between Expenditure and Grant.*

(1) Of the savings under this head, Rs. 4,373 accrued in the allotments for the provision of an electric pump and an electric lighting system in the Secunderabad Jail. The pump was supplied by the contracting firm late in the year and hence the expenditure on it was not incurred during the year to the extent estimated. In the case of the electric installation, the electric energy was taken from a new line which was laid after the estimate was sanctioned.

(2) The main savings accrued in the case of petty repair estimates owing to good condition of buildings due to abnormally short rainfall.



## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41. Civil Works.	41.—Civil Works.	(1) Original Works .	Rs. 5,000	Rs. ...	Rs. ...	Rs. 5,000	Rs. ...	Rs. 3,605	Rs. 1,394	Rs. 1,200	Rs. ...	Rs. 194
		(2) Repairs . . .	14,000	...	...	14,000	200	...	14,500	13,619	...	981
		(3) Establishment charges payable to other Governments.	4,000	...	...	4,000	...	215	3,785	3,751	...	4
		(4) Tools and Plant .	500	...	...	500	...	15	485	664	179	...
		(5) Grant-in-aid .	...	...	...	...	2,106	...	2,106	1,386	...	720
		(6) For rounding .	...	...	...	...	30	...	30	...	...	30
		Total	23,500	...	...	23,500	2,636	3,836	22,300	20,550	179	1,220
Deficiency of actual expenditure as compared with net grant Rs.										1,750		

*Explanation of the causes of variation between Expenditure and Grant.*

(4) The excess was due to the *pro-rata* distribution of the tools and plant charges which is made after the end of the year.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41. Civil Works.	41.—Civil Works.	1. Original Works .	Rs. 20,000	Rs. ...	Rs. ...	Rs. 20,000	Rs. 10,125	Rs. 11,581	Rs. 18,517	Rs. 28,531	Rs. 9,984	...
		2. Repairs . . .	1,90,000	...	...	1,90,000	...	89,702	1,50,298	1,57,928	...	12,370
		3. Establishment .	45,600	...	...	45,500	...	8,135	37,367	60,068	22,701	...
		4. Tools and Plant .	3,000	...	...	3,000	...	567	2,433	4,340	1,916	...
		5. Suspense . . .	...	...	...	...	2,855	...	2,855	5,126	2,271	...
		Total	2,58,500	...	...	2,58,500	12,983	59,983	2,11,500	2,36,002	36,872	12,370
Excess of actual expenditure as compared with net grant Rs.										24,502		

*Explanation of the causes of variation between Expenditure and Grant.*

1. The excess was due to the fact that a debit for Rs. 10,556 to "Repairs" in the year 1922-23 was written back to "Original Works" in the accounts for the year under review but no formal allotment to cover this expenditure was given. The excess is covered by the saving under head (2).

2. For saving to the extent of Rs. 10,556, *vide* explanation above. The balance of the saving was due to small lapses of allotment on different works.

3 & 4. Departmental charges are provided for in the Budget at 2½ and 1½ per cent. of the total grant under "Original Works" and "Repairs", but at the close of the year the total expenditure on account of "Establishment" and "Tools and Plant" is distributed *pro-rata* with reference to the amount of expenditure incurred in the several departments worked by the same establishment. The proportion of the actual expenditure came to 36.09 and 2.61 respectively.

5. The excess was due to the debit of the site materials of the Eastern Frontier Division in the accounts of the Political Officer, Sadiya, to "Miscellaneous advance" in the accounts for March 1924 final, owing to the transfer of the works to the latter officer in consequence of the abolition of the division.

## ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41. Civil Works.	41.—Civil Works.	<i>High Commissioner for India.</i>										
		(1) Leave and Depntation Salaries, etc.	3,000	...	...	3,000	12,000	...	15,000	9,423	...	5,577
		(2) Passages . . .	3,000	.	...	3,000	...	2,000	1,000	...	...	1,000
		(3) Stores for India .	22,000	...	...	22,000	1,000	..	23,000	18,511	...	4,489
		<i>Secretary of State.</i>										
		(4) Sundry Items .	8,000	...	...	8,000	6,000	...	14,000	7,190	...	6,810
		Total	36,000	...	...	36,000	19,000	2 000	53,000	35,124	...	17,876
Deficiency of actual expenditure as compared with net grant Rs.										17,876		

*Explanation of the causes of variation between Expenditure and Grant.*

*Secretary of State—Sundry items—*Provision was made in the Revised Estimate for the cost of passages to India per *Prinz Friedrich Wilhelm*. Payment, however, was not made in the year.

*Distribution Statement of Grant for Famine Relief—(Voted).*

Province or Area.	Original grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay . . .	...	..	...	...	7,395	...	7,395	..	...	7,395
Total	...	...	...	...	7,395	...	7,395	...	...	7,395
Deficiency of actual expenditure as compared with net grant Rs.								7,395		

The allotment in col. 6 was sanctioned by the Finance Department out of the reserve provision at their disposal.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation is given below.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant for Famine Relief.	43.—Famine Relief and Insurance.	(1) Salaries and Establishments.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 208	Rs. ...	Rs. 208	Rs. ...	Rs. ...	Rs. A 208
		(2) Gratuitous Relief	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 6,167	Rs. ...	Rs. 6,167	Rs. ...	Rs. ...	Rs. A 6,167
		(3) Miscellaneous	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 1,030	Rs. ...	Rs. 1,000	Rs. ...	Rs. ...	Rs. A 1,000
		Total	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 7,395	Rs. ...	Rs. 7,395	Rs. ...	Rs. ...	Rs. 7,395
		Deficiency of actual expenditure as compared with net grant Rs. .								Rs. 7,395		

*Explanation of the causes of variation between Expenditure and Grant.*

A. No expenditure was incurred against the grant which was sanctioned by the Finance Deptt. out of the reserve at their disposal.

*Distribution Statement of Grant No. 42—Superannuation Allowances and Pensions (voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	10,01,000	...	...	10,01,000	15,000	15,000	10,01,000	5,95,902	...	4,05,098
Madras . . . . .	3,32,000	...	...	3,32,000	4,700	35,200	3,01,500	216	...	3,01,284
Bombay . . . . .	2,21,000	87,000	...	3,08,000	..	...	3,08,000	—2,18,560	..	5,26,560
Bengal . . . . .	1,96,500	15,000	..	2,11,500	...	...	2,11,500	—99,749	...	3,11,249
United Provinces . . . . .	2,68,000	...	...	2,68,000	...	...	2,68,000	—1,27,206	...	3,95,206
Punjab . . . . .	3,10,000	...	...	3,10,000	...	...	3,10,000	—1,65,452	...	4,75,452
Burma . . . . .	73,000	...	...	73,000	...	...	73,000	71,219	...	1,781
Bihar and Orissa . . . . .	97,000	82,800	39,400	1,40,400	...	...	1,40,400	—45,122	...	1,85,522
Central Provinces . . . . .	63,000	...	...	63,000	4,050	4,050	63,000	—13,235	...	76,235
Assam . . . . .	46,000	...	...	46,000	...	2,000	44,000	539	...	43,461
Other remaining . . . . .	—500	—400	...	—900	...	..	—900	...	900	...
Total India . . . . .	26,07,000	1,84,400	39,400	27,52,000	23,750	56,250	27,19,500	—1,448	900	27,21,848
England . . . . .	8,25,000	9,89,000	...	18,14,000	...	...	18,14,000	17,89,488	...	24,512
Exchange . . . . .	4,12,000	4,13,000 (a)	...	8,25,000	...	...	8,25,000	8,12,778	...	12,222
TOTAL . . . . .	38,44,000	15,86,400	39,400	53,91,000	23,750	56,250	53,58,500	26,00,818	900	27,58,682
Deficiency of actual Expenditure as compared with net grant Rs. .								27,57,682		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of the causes of variations, in each Province is given below The difference under "Exchange" is unimportant.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.—Superannuation Allowances and Pensions.	15.—Superannuation allowances and Pensions.	Superannuation and Retired allowances.	9,00,410	...	..	9,00,440	15,000	...	9,15,440	5,35,231	...	3,80,206
		Compassionate Allowances.	2,070	...	...	2,070	...	...	2,070	4,031	1,961	...
		Commutated value of Pensions.	73,000	...	...	73,000	..	15,000	68,000	42,681	...	20,919
		Gratuities .	10,310	..	...	10,310	...	...	10,310	9,823	...	487
		Donation to Service Funds.	7,300	...	...	7,300	...	...	7,300	2,876	...	4,424
		Pensions of the Madras Fund.	1,000	...	...	1,000	...	...	1,000	...	...	1,000
		Special pensions connected with the War 1914.	2,000	...	...	2,000	...	...	2,000	1,854	...	146
		For rounding .	—120	...	...	—120	...	..	—120	...	120	...
		Total	10,01,000	...	...	10,01,000	15,000	15,000	10,01,000	5,95,902	2,084	4,07,182
Deficiency of actual expenditures compared with net grant Rs.										4,05,098		

*Explanation of the causes of variation between Expenditure and Grant.*

Superannuation and Retired Allowances. } Provision under the heads included pensionary charges of the Commercial Departments and the savings were mainly due to pensionary charges on account of Posts and Telegraphs Department having been passed on to that Department for adjustment as it was subsequently decided by the Government of India that all expenditure on account of pensions of Commercial Departments should be charged to those Departments.

Commutated value of pensions.

*Compassionate Allowances.*—The excess under the head was caused by adjustment of some arrear charges in respect of the late Bagdad (Turkish Arabia) Political Agency. The charges appeared in March 24 supplementary accounts when it was not possible to take any action towards necessary re-appropriation.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.—Superannuation Allowances and Pensions.	15.—Superannuation allowances and Pensions.	1. Superannuation and Retired allowances.	93,000	...	...	93,000	...	1,700	89,300	88,128	128	...
		2. Commuted value of pensions.	1,70,600	...	...	1,70,600	...	...	1,70,600	1,44,559	...	35,041
		3. Compassionate allowances.	.	...	...	...	800	...	800	1,527	727	...
		4. Gratuities . . .	10,000	..	...	10,000	..	...	10,000	3,738	...	6,262
		5. Pensions, etc., under the war risks Compensation scheme.	1,800	...	...	1,800	...	..	1,800	1,500	...	210
		6. Special pensions connected with War 1914.	17,100	...	...	17,100	3,900	...	21,000	25,876	4,876	...
		7. Pensions of the Military Fund.	12,000	...	...	12,000	..	12,000	...	...	...	...
		8. Pensions of the Military Orphan Fund.	5,400	...	...	5,400	.	5,400	...	...	...	...
		9. Pensions of the Medical Retiring Fund.	1,600	...	...	1,600	...	1,600	...	...	...	...
		10. Pensions of the Madras Civil Fund.	11,500	...	...	11,500	...	11,500	..	...	...	...
		11. Deduct—Pensions of Commercial Departments.	...	...	...	...	...	...	...	—2,65,502	...	2,65,502
		Total	3,32,000	...	...	3,32,000	4,700	35,200	3,61,500	216	5,731	3,07,015
Deficiency of actual expenditure as compared with net grant Rs.										3,01,284		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (2) and (4).—Savings are mainly due to pensionary charges on account of Posts and Telegraphs Department being passed on to the Accountant-General, Posts and Telegraphs, while provision existed in the Madras estimates.

Head (6).—The excess expenditure was due to payment of arrears of previous years, and the additional appropriation Rs. 3,900 was found to be inadequate.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.—Superannuation Allowances and Pensions.	45.—Superannuation Allowances and Pensions.	(1) Superannuation and retired allowances.	87,000	87,000	...	1,74,000	...	...	1,74,000	79,233	...	A 94,767
		(2) Commuted value of Pensions.	90,000	...	...	90,000	...	...	90,000	85,169	...	4,831
		(3) Gratuties . . .	17,000	...	...	17,000	...	...	17,000	9,449	...	7,551
		(4) Pensions, etc., under the war risk compensation scheme.	25,000	..	..	25,000	..	...	25,000	29,194	B 4,194	...
		(5) Pensions to the dependents of deceased lascars (ex-Germanships) interned during the war in Germany.	1,000	..	..	1,000	..	...	1,000	221	..	779
		(6) Compassionate allowance.	1,000	...	...	1,000	...	...	1,000	874	...	126
		GROSS TOTAL	2,21,000	87,000	...	3,08,000	...	...	3,08,000	2,01,140	4,194	108
		Deduct—amount transferred to the Posts and Telegraphs Department.	...	...	..	..	...	...	...	—4,22,700	...	C 4,22,700
		NET TOTAL	2,21,000	87,000(a)	...	3,08,000	..	...	3,08,000	—2,18,560	4,194	5,80,77
		Deficiency of actual expenditure as compared with net grant Rs.									5,26,560	

(a) Sanctioned by the Legislative Assembly on 20th February 1921.

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The savings were mainly due to a sum of Rs. 82,925 paid in the year 1923-24 on account of pensions of Posts and Telegraphs Department officers sanctioned after 1st April 1921 for which provision was made in the central estimate having been debited to the Posts and Telegraphs Department under instructions from the Auditor General.

B.—The excess was due to payment of arrears for previous years for which provision did not exist in the Budget.

C.—Represents amount on account of pensions of officers of the Posts and Telegraph Department sanctioned before 1st April 1921 and paid in 1923-24 adjustable on the books of the Accountant General, Posts and Telegraph, under instructions from the Auditor General.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by minor heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Gr			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C												
Grant No. 42. —Superannuation allowances and Pensions.	45.—Superannuation allowances and Pensions.	1. Superannuation and retired allowances.	60,000	15,000 (a)	...	75,000	.	...	75,000	81,887	6,887	...
		2. Commuted value of Pensions.	68,000	...	...	68,000	...	...	68,000	12,846	...	55,154
		3. Compassionate allowances.	1,000	...	...	1,000	...	...	1,000	145	...	855
		4. Gratuities . .	3,000	...	...	3,000	...	...	3,000	3,009	9	...
		5 Pensions for distinguished and meritorious service.	.	...	...	...	...	...	...	594	594	...
		6. Pensions under the war risk compensation scheme.	35,000	...	...	35,000	...	..	35,000	22,581	...	12,419
		7. Special pensions connected with war 1914.	5,000	...	...	5,000	...	...	5,000	5,755	755	...
		8. Pensions to the dependents of deceased Laskars, Ex. German Ships.	500	...	...	500	...	...	500	232	...	268
		9. Pensions of the Military Orphan Fund.	24,000	...	...	24,000	.	...	24,000	...	...	24,000
		10. Deduction on account of Pensions of Commercial Departments.	...	...	.	..	...	...	...	—2,26,798	...	2,26,798
WO		TOTAL	1,96,500	15,000	...	2,11,500	...	...	2,11,500	—9,9,749	8,245	3,19,494
Deficiency of actual expenditure as compared with net grant Rs.										3,11,249		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of variations between the Original and the Net Grant.*

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fol subjects.

Head 1.—Increase due to pensionary charges payable to the Government of Bengal for administration of Central

*Explanation of the causes of variation between Expenditure and Grant.*

Head 1.—The excess is due to larger payments during the latter part of the year than anticipated.

Head 2.—The savings are due to smaller payments of Commuted value to retired officers and to smaller debit from other Governments than were anticipated.

Head 3.—The savings are due to smaller payments than were anticipated.

Head 6.—The savings are due to the transfer and death of pensioners

Head 9.—The savings are due to the charges having been adjusted under non-voted with effect from 1923-24.

rest  
Head 10.—The savings are due to the transfer of charges on account of pensions of men of Commercial Departments sanctioned before 1st April 1921 from Central to Provincial after the close of the year, the charges being debitable to Provincial.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.—Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	(1) Superannuation and retired allowances.	1,50,000	..	...	1,50,000	...	...	1,50,000	66,182	...	83,818
		(2) Commuted value of pensions.	1,10,000	...	...	1,10,000	...	...	1,10,000	66,198	...	43,802
		(3) Compassionate allowances.	1,000	..	...	1,000	...	...	1,000	1,036	36	...
		(4) Gratnities . . .	7,000	..	..	7,000	...	...	7,000	5,105	...	1,895
		(5) Donations to service funds.	...	...	...	...	...	...	...	10,173	10,173	...
		(6) Deduct—Pensions of Commercial Departments.	...	...	...	...	...	...	...	—2,75,900	...	2,75,900
		Total	2,68,000	...	...	2,68,000	...	...	2,68,000	—1,27,206	10,209	4,05,415
Deficiency of actual expenditure as compared with net grant Rs.										3,95,206		

*Explanation of the causes of variation between Expenditure and Grant.*

(1 & 2). The difference between the allotment and expenditure under these heads represents almost wholly the pensionary charges of Commercial Departments which have been debited to their respective heads.

(3). The excess is negligible.

(4). Retirements fell slightly below expectation.

(5). The expenditure on this account used to form a charge against Provincial Revenues. It was subsequently declared as central expenditure and this explains why the charge remained unprovided for. The amount represents adjustment of bonus payable to Mr. H. E. Parker, Sanitary Engineer, while on deputation to the Delhi Province.

(6). The deduction of Rs. 2,75,900 is the outcome of the decision to treat the receipts on account of pensions of Commercial Department as minus expenditure instead of as additions to revenue.



## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving, (if any).
				Addition.	Reduction		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42 —Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	Superannuation and retired allowances.	69,000	...	...	69,000	...	...	69,000	70,403	1,403	...
		Compassionate allowances.	600	..	...	600	...	...	600	467	...	133
		(A) Commuted value of pensions.	50,000	...	..	50,000	...	...	50,000	4,780	...	45,220
		(B) Gratuities	5,555	..	...	5,555	...	...	5,555	10,033	4,528	...
		(C) Commuted value of pensions paid to Provincial Government.	1,84,533	...	...	1,84,533	...	...	1,84,533	...	...	1,84,533
		(D) Pension under War risk Compensation Scheme	.	...	...	...	...	...	..	8,183	8,183	...
		(E) Special pensions connected with War, 1914.	700	...	...	700	...	...	700	4,789	4,089	...
		(F) Deduction on account of pensions of Commercial Department	...	...	...	...	...	...	...	-2,64,157	...	2,64,157
		For rounding	-388	...	...	-388	...	...	-388	...	388	...
		Total	3,10,000	..	...	3,10,000	...	...	3,10,000	-1,65,452	18,541	1,94,043
Deficiency of actual expenditure as compared with net grant Rs										4,75,452		

## Explanation of the causes of variation between Expenditure and Grant.

- (A.) The Government of India having decided with the approval of the Secretary of State that pensionary charges of Commercial heads of account concerned instead of being adjusted under the general head "45 Superannuation Allowances and Pensions" a sum of Rs. 48,915-14-0 on account of commuted value of pensions paid to the pensioners of the Commercial Departments, *viz.*, the Postal Telegraph and Railway Departments was passed on the Audit Officers concerned. Hence the saving here.
- (B.) The excess is partly due to the unusual payment of Rs. 3,000 sanctioned under order of the Secretary of State for which no appropriation existed and partly to the wrong adjustment of certain items under this head.
- (C.) The estimate was based on the actuals of 1922-23 during which year the gross amounts due by the Central Government to the Provincial Government or *vice versa* were paid to each other, while the gross amounts so received by one Government from the other were adjusted as receipts under "XXXIII Receipts in aid of superannuation." In order, however, to avoid the inflation of figures both under the expenditure and receipt heads of account, a new system of adjustments was introduced in the year 1923-24 under orders of the Auditor General in accordance with which only the net amounts payable to or recoverable from each Government on account of commuted value of pensions were adjusted on the payment or receipt side of the account according as the amount payable by one Government was more or less than the amount due to it. In the year 1923-24 a sum of Rs. 1,72,464-6-0 was due to the Central Government from the Punjab Government while a sum of Rs. 1,56,533-13-0 only was due from the Central Government to the Punjab Government. The effect of the net adjustment was that a sum of Rs. 15,930-9-0 only was credited under "XXXIII Receipts-in-aid of Superannuation Central" and nothing was shown on the payment side against the head "commuted value of pension paid to the Provincial Governments." This accounts for the saving under the latter head and also for the short receipt under the corresponding receipt head of account where a credit of Rs. 15,930-9-0 only was afforded on this account in place of gross credit of Rs. 1,72,464-6-0.
- (D.) The excess is due to the adjustment of expenditure under 'voted' provision for which had been incorrectly made under "Non-voted" *vide* appropriation account on page 287.
- (E.) The sanctioned grant has proved to be inadequate.
- (F.) Under the standing rules, the pensions sanctioned before the 1st April 1921 if paid in India are charged to the Government by which the payment is made. Accordingly the pensionary charges of the Railway and Postal Departments amounting to Rs. 2,64,157 paid in the Punjab during 1923-24 were charged to the head "45—Superannuation, etc.—Superannuation and Retired allowance Provincial". But in view of the orders of the Government of India issued with the approval of the Secretary of State to the effect that pensionary charges of Commercial Department should with effect from 1st April '23 be brought to account under the Commercial heads of account the aforesaid charges relating to the Department of Railway and Post Office were adjusted by debit to the Departments concerned and credit to the head "15—Superannuation, etc.—Deductions on account of pensions of Commercial Departments (Central)."

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42. —Superannuation Allowances and Pensions.	45.—Superannuation allowances and pensions.	A.—Superannuation and retired allowances.	35,000	...	...	35,000	...	..	35,000	27,937	...	7,063
		B.—Commutated value of pensions paid to pensioners.	35,000	...	...	35,000	...	...	35,000	92,684	57,884	...
		C.—Gratuities	3,000	...	...	3,000	...	...	3,000	520	...	2,480
		D.—Pensions, under War risk Compensation Scheme.	100	...	...	100	...	...	100	92	...	8
		E.—Special pensions connected with war 1914.	...	...	...	...	..	...	...	175	175	...
		F.—Deduct.—Pensions of Commercial Departments.	..	...	...	...	...	...	...	—50,389	...	50,389
		For rounding	—100	...	..	—100	...	...	—100	...	100	...
		Total	73,000	...	...	73,000	...	...	73,000	71,219	58,159	59,940
Deficiency of actual expenditure as compared with net grant Rs.										1,781		

*Explanations of the causes of variation between Expenditure and Grant.*

A. and C.—The budget included provision for pensions of the Commercial Departments, the adjustment of which was not made under this head. A reference is invited to remarks against F.

B.—The expenditure included a sum of Rs. 83 127 adjusted under this head in March 1924. Final Accounts on account of the commuted value of pensions paid by the Central Government to the Provincial Government, for which no provision was made in the estimates. As the application of the Local Government for an additional allotment under this head was received too late by the Government of India for inclusion in the statement of supplementary grants, no additional allotment could be sanctioned. The adjustment was, however, made in the accounts of 1923-24 under the orders of the Government of India. Excluding this item the expenditure amounted to Rs. 9,757 only against the allotment of Rs. 35,000.

D.—No remarks.

E.—Debit under this head appeared for adjustment in March 1924 Final when it was too late to obtain additional allotment.

F.—The expenditure represents the cost of adjustment of pensions of the Posts and Telegraph and Railway Departments sanctioned before 1st April 1921 and adjusted after 31st March 1924 in reduction of charges.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

No.	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
					Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.—Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	A. Superannuation and retired allowances.	40,000	80,000	...	1,20,000	...	...	1,20,000	14,645	...	1,05,355	
		B. Compassionate allowances.	1,000	...	...	1,000	...	...	1,000	248	...	752	
		C. Commuted value of pensions.	25,000	...	12,000	13,000	...	...	13,000	750	...	12,250	
		D. Do. to Provincial Government.	28,000	...	27,200	800	...	...	800	...	...	800	
		E. Gratuities . .	1,000	2,709	.	3,700	...	...	3,700	3,700	...	...	
		F. Pensions, under the War risk Compensation Scheme.	1,000	100	...	1,100	...	...	1,100	668	...	432	
		G. Special Pensions connected with war 1914.	1,000	...	200	800	...	...	800	881	81	...	
		H. Deductions on account of pensions of Commercial Departments	...	..	...	...	...	...	...	—66,014	...	66,014	
		Total	97,000	(a) 82,800	(a) 39,400	1,40,400	...	...	1,40,400	—45,122	81	1,85,603	
		Deficiency of actual expenditure as compared with net grant Rs.										1,85,522	

(a) Voted by the Legislative Assembly on 20-2-21.

*Explanation of the causes of variation between Expenditure and Grant.*

A.—Provision made for pensions of the Posts and Telegraph Departments under the instruction of the Finance Department of the Government of India proved high as the charges were passed on to the Commercial Departments concerned. Under a misapprehension provision was also made for pensionary charges of those officers who retired before 1st April 1921, a sum of Rs. 66,014 in respect of which has been charged to the Provincial Government by credit to Central as per item H below.

B.—The allowances sanctioned were not drawn during the year.

C.—Estimate based on the previous year's actual proved high.

H.—*Vide* Explanation at A above.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grants.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).		
				Addition.	Reduction.		Addition.	Reduction.						
1	2	3	4	5	6	7	8	9	10	11	12	13		
Grant No. 42 —Superannuation Allowances and Pensions.	45.—Superannuation Allowances and Pensions.	1. Superannuation and Retired Allowances.	Rs. 14,600	Rs. .	Rs. ...	Rs. 14,600	Rs. ...	Rs. 2,800	Rs. 12,000	Rs. 18,820	Rs. 6,820	Rs. ...		
		2. Commuted Value of Pensions.	45,000	..	...	45,000	4,050	...	49,050	51,008	1,958	...		
		3. Compassionate Allowances.	1,000	...	...	1,000	...	200	600	440	...	360		
		4. Gratuities . . .	2,000	...	...	2,000	...	1,000	1,000	623	...	377		
		5. Pensions for distinguished and meritorious services.	200	..	...	200	...	50	150	137	...	13		
		Total	63,000	...	...	63,000	4,050	4,050	63,000	71,028	8,778	750		
		6 Deduct—Pensions transferred to Commercial Departments (Posts and Telegraphs).	...	...	...	...	...	..	...	—84,263	...	84,263		
		Total (Net)	63,000	.	..	63,000	4,050	4,050	63,000	—13,235	8,778	85,013		
		Deficiency actual expenditure as compared with net grant Rs.										76,235		

*Explanation of the causes of variation between Expenditure and Grant.*

1. The excess was due to a debit for Rs. 6,874, on account of a pension drawn in Africa, passed on to this office by the Accountant General, Central Revenues, for adjustment in the accounts for March 1924 final. This debit was not anticipated when the Budget was framed.

2. The excess represents the commuted value paid to a pensioner by the Controller of Military Accounts, Central Provinces, District Mhow, and debited to this Province in July 1924 for adjustment in the final accounts.

6. During the year under report it was decided by the Government of India that all expenditure on account of the pensions of the three principal commercial departments, viz. :—Posts and Telegraphs, Railways and Irrigation should be charged to those Departments. The expenditure on account of the pensions of the Posts and Telegraphs Department incurred in 1923-24 was accordingly passed on, through exchange accounts, to the Accountant General, Posts and Telegraphs for adjustments on his books. As, however, the pensions sanctioned prior to 1st April 1921 are chargeable to Provincial Governments, the total amount actually passed on to the Posts and Telegraphs Department in respect of the pensions sanctioned before that date, was debited to the Provincial Government by a corresponding credit under this head.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

N	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
					Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant —S n u allow and sions	Grant No. 42. —Supera- nnuation Allowances and Pen- sions.	45.—Superan- nuation Al- lowances and Pensions.	1. Pension under the war risk compensa- tion scheme.	16,000	...	...	16,000	...	...	16,000	11,641	...	4,359
			2. Superannuation and Retired Allowances.	4,000	...	...	4,000 0	...	...	4,000	2,090	...	1,910
			3. Gratuities . . .	1,000	...	...	1,000	...	...	1,000	60	...	940
			4. Commuted value of Pensions.	25,000	...	...	25,000	..	2,000	23,000	14,150	..	8,850
			5. Deduction on ac- count of pensions of Commercial Departments	...	...	..	...	...	...	...	—27,402	...	27,402
			Total .	46,000	...	...	46,000	...	2,000	44,000	539	...	43,461
			Deficiency of actual expenditure as compared with net grant Rs.										

5.

*Explanation of the causes of variation between Expenditure and Grant.*

6.—The Government of India decided that pensionary charges of the Commercial Departments should with effect from the 1st April 1923 be brought to account under the appropriate Commercial Heads concerned instead of being adjusted under the general head "45 Superannuation Allowances and Pensions"; but pensions sanctioned before the 1st April 1921 and paid in India are to be borne by the Government by which the payment is made. The sum of Rs. 27,402 represents the pensionary charges of the Posts and Telegraph Department sanctioned before the 1st April 1921 and paid during the year 1923-24. As a set-off against the debits raised against the Post and Telegraph Department an adjustment was made in the accounts of this office by *per contra* credit to "XXXIII Receipts in aid of superannuation—Contributions for pensions and gratuities (Central)". The credit was re-adjusted by the Auditor General by debit to this head and by reduction of expenditure under "45 Superannuation Allowances and Pensions" with a view to effect agreement with the method of adjustment adopted in the Central Budget for 1923-24.

## ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 42.—Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	<i>High Commissioner for India.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Home Service Pensions	15,000	...	...	15,000	...	...	15,000	11,258	...	3,742
		General Pensions	7,50,000	9,52,000	...	17,02,000	..	...	17,02,000	16,89,801	...	12,199
		Commutations	60,000	.	...	60,000	..	...	60,000	46,729	...	13,271
		Passage Gratuities	...	2,000	...	2 000	...	...	2,000	2,050	50	...
		Total High Commission.	8,25,000	9,54,000		17,79,000			17,79,000	17,49,838		...
		<i>Secretary of State.</i>										
		General	...	35,000	...	35,000	.		35,000	39,650	4,650	...
		Total England	8,25,000	9,89,000 (a)	...	18,11,000	..	...	18,14,000	17,89,488	4,700	29,212
Deficiency of actual expenditure as compared with net grant Rs										24,512		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.**High Commissioner for India.**General Pensions and Commutations.*—Vide remarks under "Non-Voted" page 290.*Passage Gratuities.*—Passage gratuity paid to an officer of the North-West Frontier Constabulary on premature retirement.*Secretary of State.*

*General.*—Compassionate pensions to dependents were provided for in the Budget as Non-Voted expenditure, but in the Revised Estimate as Voted expenditure. The excess of voted expenditure over the Revised Estimate is due to absence of provision in the Revised Estimate for payments made to pensioners on the Regular Widows, Elder Widows and India Office Provident Funds in excess of the pension scales laid down, on account of the increase in the cost of living.

## Distribution statement of Grant No. 43 Stationery and Printing (Voted).

Nan Gr	Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
			Addition.	Reduction.		Addition.	Reduction.				
	1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
unt 1 -Sup u n a f Howa ad ons.	India . . .	25,75,500	...	...	25,75,500	75,072	8,60,256	17,03,180	20,32,725	2,32,542	...
	Madras . . .	1,19,000	...	...	1,19,000	...	...	1,19,000	85,400	...	33,501
	Bombay . . .	5,50,000	...	...	5,50,000	...	...	5,50,000	2,20,150	...	3,23,850
	Bengal . . .	1,24,000	...	...	1,24,000	26,422	...	1,50,422	1,50,422	...	...
	United Provinces	53,000	...	...	53,000	...	...	53,000	41,100	...	11,800
	Punjab . . .	31,000	...	...	31,000	10,830	...	41,830	52,910	...	8,920
	Burma . . .	1,05,000	...	...	1,05,000	...	...	1,05,000	92,800	...	22,100
	Bihar and Orissa	13,000	...	...	13,000	...	...	13,000	9,710	...	3,290
	Central Provinces	24,000	...	...	24,000	...	...	24,000	12,645	...	11,355
	Assam . . .	22,000	...	...	22,000	...	...	22,000	8,400	...	13,600
H cts.	TOTAL INDIA . .	36,16,500	...	...	36,16,500	1,15,324	8,60,256	25,71,450	26,82,765	...	...
H oth	England . . .	18,91,000	...	...	18,91,000	16,000	10,000	18,67,000	15,18,316	...	3,48,684
H	Exchange . . .	7,25,200	...	...	7,25,200	...	...	7,25,200	6,76,463	...	48,737
H s sai yvin.	Lump reduction for Probable Savings.	-4,40,700	...	...	-4,40,700	...	...	-4,40,700	...	4,40,700	...
	TOTAL . . .	57,92,000	...	...	57,92,000	1,31,324	9,00,356	50,22,938	48,77,167	6,80,243	8,26,014
Deficiency of actual expenditure as compared with net grant Rs.									1,45,771		

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature		Total	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 43 Stationery and Printing.	46.—Stationery and Printing.	INDIA.										
		Stationery Offices—										
		Cslocotia Stationery Office.	3,60,400	...	...	3,60,400	...	2,460	3,57,940	2,90,838	...	67,102
		Printing and Clearing Office.	27,500	...	...	27,500	2,460	...	29,960	30,131	171	...
		Forms Store Department.	92,200	...	...	92,200	25,612	...	1,17,812	1,14,410	...	3,402
		Total Stationery Office.	4,80,100	...	...	4,80,100	28,072	2,460	5,05,712	4,85,379	...	...
		Government Presses	28,04,900	...	...	28,04,900	50,000	52,034	28,02,866	21,63,546	...	6,39,320
		Purchase of Stationery Stores.	47,06,000	...	...	47,06,000	...	8,05,892	39,00,108	37,11,757	...	1,88,
		For rounding	+1,500	...	..	+1,500	...	...	+1,500	...	...	1,00
		Total gross (carried over.)	79,92,500	...	.	79,92,500	78,072	8,60,386	72,10,186	63,10,682	171	8,99,6



## INDIA—contd.

## Appropriation Accounts of Grants (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant No. 43.—Stationery and Printing.	46.—Stationery and Printing.	Total Gross (Brought forward.)	79,92,500	...	...	79,92,500	78,072	8,60,386	72,10,186	63,10,682	171	8,99,675	
		Recoveries—											
		Less—value of stationery supplied from Central Stores to Provincial Governments:—											
		North-West Frontier Province.	28,000	...	...	28,000	...	...	28,000	44,105	...	...	
		Bengal . . . . .	11,71,000	...	...	11,71,000	...	...	11,71,000	10,16,591	...	...	
		United Provinces . . . . .	6,50,000	...	...	6,50,000	...	...	6,50,000	4,90,161	...	...	
		Punjab . . . . .	4,00,000	...	...	4,00,000	...	...	4,00,000	4,40,274	...	...	
		Burma . . . . .	...	...	...	...	...	...	...	87,680	...	...	
		Central Provinces . . . . .	3,30,500	...	...	3,30,500	...	...	3,30,500	2,59,481	...	...	
		Assam . . . . .	64,000	...	...	64,000	...	...	64,000	54,105	...	...	
		Printing work done for Provincial Governments	...	...	...	...	...	...	...	74,599	...	...	
		Total . . . . .	26,43,500	...	...	26,43,500	...	...	26,43,500	24,06,996	1,76,504	...	
		Stationery supplied to Post and Telegraph and Census Department . . . . .	12,00,000	...	...	12,00,000	...	...	12,00,000	4,89,142	7,10,858	...	
		Printing work done for Posts and Telegraph Department . . . . .	15,73,000	...	...	15,73,000	...	...	15,73,000	13,21,815	2,51,185	...	
		For rounding . . . . .	500	...	...	500	...	...	500	...	500	...	
		Total Recoveries . . . . .	54,17,000	...	...	54,17,000	...	...	54,17,000	42,77,953	11,39,047	...	
		NET TOTAL . . . . .	25,75,500	...	...	25,75,500	78,072	8,60,886	17,93,186	20,82,729	11,39,218	8,99,671	
Excess of actual expenditure as compared with net Grant Rs.										2,39,513			

## Explanation of the causes of variation between Expenditure and Grant.

*Calcutta Stationery office.*—Savings occurred under almost all the units of appropriation chiefly under "Pay of Officers" (27) due to change in the personnel of the Controller involving transfer of expenditure from Voted to Non-vote and under "Supplies and Services" (26) owing to smaller expenditure for bailing charges.

*Government Presses.*—The large savings were due to a general curtailment of expenditure in all the Presses under various heads owing to reorganisation and amalgamation of Presses as a result of retrenchment.

*Purchase of Stationery Stores.*—Savings were due to curtailment of expenditure in all Departments as a result of retrenchment. The original grant under the head was reduced from 47,06 to 39,00 on probable requirements. The final actuals, however, indicated that it was susceptible of further reduction which could not be foreseen in time.

## Recoveries:—

- (1) Value of Stationery supplied from Central Stores to Provincial Governments.
- (2) Do. to Posts and Telegraph Departments.
- (3) Printing work done for Posts and Telegraph Departments.

The estimates under the heads were based on information furnished by the Provincial Governments and Post and Telegraph Department. The recoveries, however, fell short of the expectations due to reduced demand. The provision for Stationery supplied to Posts and Telegraph Department was apparently over estimated, the final actuals being 4,89 against provision of 12,00

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 43 Stationery and Printing.	46.—Stationery and Printing.	1. Cost of books and periodicals.	1,000	...	...	1,000	...	...	1,000	1,078	78	...
		2. Printing work done for Central Departments.	56,000	...	...	56,000	...	...	56,000	37,266	...	18,734
		3. Stationery supplied to Central Departments from Provincial Stationery stores.	62,000	...	...	62,000	..	..	62,000	47,070	...	14,930
		Total	1,19,000	...	...	1,19,000	...	...	1,19,000	85,409	78	33,664
		Deficiency of actual expenditure as compared with net grant Rs.									33,591	

*Explanation of the causes of variation between Expenditure and Grant.*

Head (2).—Savings were due to decrease in the number of officers of Central Department authorised to have their printing work done in the Government Press, Madras, and to less printing work done for them.

Head (3).—Officers of the Central Departments were required to get their stationery from the Controller of Stationery, Calcutta, with effect from 1st April 1924. The result was that some of these officers were supplied with stationery for only a portion of the year to last till 31st March 1924, while some, including the Accountant General, Madras, did not get any supply at all on their annual indents during the year.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 43 Stationery and Printing.	46.—Stationery and Printing.	1. Stationery supplied from Bombay stationery Stores to Central Departments.	2,50,000	...	...	2,50,000	...	...	2,50,000	89,720	...	A 1,60,280
		2. Printing work done at Provincial Government Press for Central Departments.	3,00,000	...	...	3,00,000	...	...	3,00,000	1,36,430	...	B 1,63,570
		Total	5,50,000	...	...	5,50,000	...	...	5,50,000	2,26,150	...	3,23,850
		Deficiency of actual expenditure as compared with net grant Rs.									3,23,850	

*Explanation of the causes of variation between Expenditure and Grant.*

A. The saving was due to curtailment in the supply of articles of stationery as a measure of economy.

B. The saving was due to economy exercised in printing several forms and publications and also to restrictions posed on the printing work of the Central Departments at Provincial Presses.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authority.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants No. 43 — Stationery and Printing.	46.—Stationery and Printing.	Cost of Printing work done for Central Departments.	1,24,000	...	...	1,24,000	26,422	...	1,50,422	1,50,422	...	...
		Total	1,24,000	...	...	1,24,000	26,422	...	1,50,422	1,50,422	...	...
Excess or deficiency of actual expenditure as compared with net grant Rs.										Nil		

*Explanation of the causes of variation between Expenditure and Grant.*

The increase in the net grant is due to outstanding claims of the Government of Bengal for printing work done at the Local Government Press for Central Departments during 1921-22.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modification sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 43 Stationery and Printing.	46.—Stationery and Printing.	Printing work done at Provincial Government Presses for Central Departments.	52,900	...	...	52,900	...	...	52,900	41,156	...	Rs. (A) 11,744
		Stationery supplied from Central stores	100	...	...	100	...	...	100	...	...	100
		Total	53,000	...	...	53,000	...	...	53,000	41,156	...	11,844
Deficiency of actual expenditure as compared with net grant Rs.										11,844		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The saving of Rs. 11,744 was contributed by the following departments to the extent noted against each :—

	Rs.
Income Tax	4,605
Opium	2,855
Audit	2,680
Ecclesiastical	139
Joint Stock companies	150
Currency	1,315
	Rs. 11,744

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 43	46.—Stationery and Printing.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery and Printing.		(A) Printing at Private Presses . . . . .	25,350	...	...	25,350	2,900	...	28,250	14,899	...	13,351
		(B) Lithography . . . . .	1,500	...	...	1,500	...	...	1,500	...	...	1,500
		(C) Printing work done at Provincial Government Press for Central Departments.	3,600	...	...	3,600	7,930	...	11,530	18,017	6,487	...
		For rounding . . . . .	+ 550	...	...	+ 550	...	...	+ 550	...	...	550
		Total . . . . .	31,000	...	...	31,000	10,830		41,830	32,916	6,487	15,401
Deficiency of actual expenditure as compared with net grant Rs.										8,914		

*Explanation of the causes of variation between Expenditure and Grant.*

A. The saving is mainly due to debits to Provincial revenues of the cost (Rs. 10,278) of the Treasury, and Account forms (Civil and P. W. D.) supplied to treasuries and departmental offices in the Punjab on receipt of orders contained in Government of India Department of Industries and Labour, letter no. A-452, dated 24th March 1924. As the final settlement of the amount debitable to the Punjab Government was arrived at towards the close of the year. 1923-24, the question of the surrender of the appropriation under this head, could not be taken up.

B. No expenditure was incurred under this head hence the saving.

C. The sanctioned appropriation proved to be inadequate in spite of the fact that the modified grant was estimated in consultation with the Superintendent, Government Printing, Punjab.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 43.	.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery and Printing.	46.—Stationery and Printing.	A.—Stationery supplied from Central Stores.	5,000	...	...	5,000	...	...	5,000	...	...	5,000
		B.—Printing work for Central Departments.	1,00,000	..	...	1,00,000	...	...	1,00,000	82,809	...	17,191
		Total	1,05,000	..	...	1,05,000	...	...	1,05,000	82,809	...	22,191
Deficiency of actual expenditure as compared with net grant Rs										22,191		

*Explanation of the causes of variation between Expenditure and Grant.*

A. Provision was made under this head to meet the cost of stationery of the Central Departments in Burma, on the assumption that the supplies would be obtained through the Provincial Government as before, but as the supplies were obtained direct by the several departments from the Controller of Printing, Stationery and Stamps, Calcutta, no adjustment was made in accounts.

B. The original provision was made mainly on a consideration of the actuals of 1922-23, but on account of the orders of the Government of India regarding the adjustment of the cost of forms, etc., used by the Central Department certain expenditure hitherto borne by Central was debited to Provincial.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

No.	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
					Addition.	Reduction.		Addition.	Reduction.				
—	1	2	3	4	5	6	7	8	9	10	11	12	13
Grant — Stationery and Printing	Grant No. 43.	46.—Stationery and Printing.	A.—Printing work done at the Provincial Government Press for Central Departments.	Rs.  13,000	Rs. ...  ...	Rs.  ...	Rs.  13,000	Rs.  ..	Rs.  ...	Rs.  13,000	Rs.  8,125	Rs.  ...	Rs.  4,875
	Stationery and Printing.		B.—Stationery supplied from Provincial Stores to Central Departments.	.	...	..	...	..	...	...	1,591	1,591	...
			Total	13,000	.	..	13,000	..	...	13,000	9,716	1,591	4,875
			Deficiency of actual expenditure as compared with net grant Rs.									3,281	

*Explanation of the causes of variation between Expenditure and Grant.*

- A.—The saving was due to the fact that the provision made for the cost of printing the Civil Budget Estimate of the Local Government remained unutilised as the charges are to be borne by the local Government.
- B.—The adjustment was made under the instructions of the Auditor General.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office and Stationery and Printing.	46.—Stationery and Printing.	1. Stationery supplied from Central Stores.	700	..	...	700	...	...	700	...	...	700
		2. Printing work done at the Provincial Government Presses for Central Departments.	23,300	...	...	23,300	..	...	23,300	12,615	...	10,655
		Total	24,000	...	...	24,000	...	...	24,000	12,615	...	11,355
		Deficiency of actual expenditure as compared with net grant Rs.									11,355	

*Explanation of the causes of variation between Expenditure and Grant.*

2. The estimate was based on the actual expenditure incurred in the years 1921-22 and 1922-23. The decrease in expenditure in 1923-24 was due partly to economy exercised in printing forms, etc., and partly to the printing work being done at the Central Government Presses.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 43. Stationery and Printing.	46.—Stationery and Printing.	Printing work done at the Provincial Government Press for Central Departments . . .	Rs. 22,000	Rs. . .	Rs. . .	Rs. 22,000	Rs. . .	Rs. . .	Rs. 22,000	Rs. 8,406	Rs. . .	Rs. 13,594
		Total . . .	22,000	. . .	. . .	22,000	. . .	. . .	22,000	8,406	. . .	13,594
		Deficiency of actual expenditure as compared with net grant Rs.								13,594		

*Explanation of the causes of variation between Expenditure and Grant.*

The budget estimate for the year included Rs. 10,000 for printing work for the Comptroller's office and Rs. 12,000, as provided by the Local Government, for printing work done by the Assam Secretariat Press for Central Departments. The actual expenditure against the former was Rs. 4,530, as the forms for the Comptroller's office were not printed by the Secretariat Press and the expenditure against the latter was Rs. 3,882.

## ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 43. Stationery and Printing.	46.—Stationery and Printing.	High Commissioner for India.  Stationery, Printing and Bookbinding for High Commissioner's office. Leave and deputation salaries, etc. Passages  Stores for India  Total  Secretary of State.  Stationery, Printing and bookbinding for the India Office, etc. Less—Contribution by His Majesty's Treasury.  Total  Total—England	Rs.  60,000 10,000 ..  17,87,000 18,57,000  1,20,000 —86,000 34,000 18,91,000	Rs.  ... ... ... .. .. .. ...								

*Explanation of the causes of variation between Expenditure and Grant.*

*High Commissioner*—Stationery, Printing and Bookbinding, etc.:—Decrease due mainly to reduced expenditure for printing.

*Stores for India*:—Progressive decrease due mainly to decrease in demands and liabilities carried forward.

*Secretary of State*:—Stationery and Printing, etc.:—The decrease in the Revised Estimate was due to low costs generally and to acceleration in the payment in 1922-23 of Stationery Office claims. The decrease in the account occurs mainly in the payment in respect of the India Office Press.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below. The difference under "Exchange" is due chiefly to variation in expenditure in England and to variation in the rates of Exchange adopted in the estimate as compared with those adopted in the accounts.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.	Cost of Books and Periodicals.	79,300	...	...	79,300	5,000	...	84,300	75,698	...	8,602
		Donation for charitable purposes.	25,000	...	...	25,000	...	...	25,000	2,866	...	22,134
		Charges on account of European Vagrants, etc.	500	...	...	500	...	...	500	930	430	...
		Special Commissions of Enquiry.	5,39,700	(a) 1,90,000	...	7,29,700	32,161	72,800	6,89,061	5,88,459	...	1,00,602
		Irrecoverable temporary loans written off.	...	...	...	...	...	...	...	2,689	2,689	...
		Rents, rates and taxes.	35,000	...	...	35,000	...	...	35,000	38,328	3,328	...
		Petty construction and repairs.	200	...	...	200	...	...	200	124	...	76
		Contributions . .	31,800	...	...	31,800	...	...	31,800	31,800	...	...
		Miscellaneous and unforeseen charges.	3,00,000	...	...	3,00,000	5,092	3,00,016	5,076	6,041	965	...
		War Board . . .	8,600	...	...	8,600	...	2,400	6,200	5,487	...	713
		Durbar presents and allowances to Vakils.	32,000	...	...	32,000	...	17,553	14,447	15,631	1,184	...
		Local Clearing Office.	36,300	(a) 24,000	...	60,300	...	...	60,300	43,456	...	16,844
		Payments arising out of the war adjusted in the Civil Department.	...	...	...	...	7,750	...	7,750	7,750	...	...
		For rounding . .	—400	...	...	—400	...	...	—400	...	400	...
		Total . .	10,88,000	2,14,000	...	13,02,000	50,003	3,02,700	9,59,234	8,19,254	8,991	1,48,5
Deficiency of actual expenditure as compared with net grant Rs.										1,39,980		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

*Cost of Books and Periodicals.*—The payment to Renter's Limited, and Indian News Agency for telegrams is adjusted under this head. Smaller expenditure than anticipated explains the savings in the final actuals.

*Donations for charitable purposes.*—The allotment was not fully utilised owing to fluctuating character of the charges adjusted under the head.

*Special Commissions of Enquiry.*—Smaller expenditure under various Committees and Commissions of Enquiry chiefly under "Judicial Committee," "Marine Committee" and "Labour Conference at Geneva" account for the savings under the head.

*Irrecoverable temporary loans written off.*—The excess was caused by the adjustment during the year of certain irrecoverable advances in the Survey of India and Archaeological Survey Department.

*Rents, rates and taxes.*—The excess occurred during the closing months of the year.

*Durbar presents and allowances to Vakils.*—The reduction of 17 (column 9) based on probable requirements, was not fully realised.

*Local Clearing Office.*—Absence of charges on account of Travelling allowance (16) accounts for the savings in the final actuals under the head.



## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.	<i>allowances, Rewards, etc.</i>										
		1. Annual stipends to holders of literary titles . . . .	1,500	...	...	1,500	...	...	1,500	1,300	...	200
		<i>Miscellaneous.</i>										
		2. Irrecoverable temporary loans written off . . . .	...	...	...	...	...	...	...	1,395	1,395	...
		3. Miscellaneous compensations . . . .	10,500	...	...	10,500	...	8,567	1,933	...	...	1,933
		4. Miscellaneous and unforeseen charges . . . .	1,000	...	...	1,000	4,734	...	5,734	2,502	...	3,232
		5. Payments arising out of the War adjusted in the Civil Department . . . .	...	...	...	...	5,200	...	5,200	5,263	63	...
		Total . . . .	13,000	...	...	13,000	9,934	8,567	14,367	10,460	1,458	5,367
Deficiency of actual expenditure as compared with net grant Rs. . .										3,907		

*Explanation of the causes of variation between Expenditure and Grant.*

*Heads (2) and (4):*—The excess expenditure under the former is mainly due to the fact that an appropriation of Rs. 1,367 on account of the write-off of an irrecoverable balance of an advance for the purchase of a motor car was sanctioned under head (4) while it ought to have been sanctioned under head (2). The greater extent of the saving under head (4) is due to this reason.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44—Miscellaneous.	47.—Miscellaneous.	1. Payments arising out of War adjusted in the Civil Department	9,300	...	...	9,300	...	...	9,300	10,131	831	...
		2. Miscellaneous compensations.	7,000	...	..	7,000	...	.	7,000	4,430	...	2,570
		3. Annual stipends to holders of literary titles.	600	...	...	600	...	...	600	300	...	300
		4. Miscellaneous and unforeseen charges.	...	...	...	...	13,523	...	13,523	13,476	...	47
		5. Durbar presents and allowances to Vakeels.	72,000	...	...	72,000	...	6,500	65,500	65,501	1	...
		6. Special Commissions of Enquiry.	...	(a) 15,000	...	15,000	...	...	15,000	16,890	1,890	...
		7. Contributions	2,287	...	...	2,287	...	...	2,287	283	...	2,004
		8. Irrecoverable temporary loans written off.	...	...	...	...	54	...	54	76	22	...
		9. Cost of books and periodicals.	...	...	...	...	...	...	...	260	260	...
		For rounding	+ 313	..	...	+ 313	...	...	+ 313	...	...	313
		Total 47.—Miscellaneous.	91,500	15,000	...	1,06,500	13,57.	6,500	1,13,577	1 11,347	3,004	5,234
Deficiency of actual expenditure as compared with net grant Rs.										2,230		

(a) Sanctioned by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) The excess was due to payments on account of refund of deductions made from the wages of lascars ex-enemy ships, for which no provision was made in the Budget. These payments were reported to the Government of India by the Government of Bombay.
- (2) The saving was due partly to compensations amounting to Rs. 1,400 having been treated as provincial and partly to non-payment of certain compensations amounting to Rs. 1,100.
- (6) The expenditure on the "Country Craft Regulations and Measurement Rules Committee" was under-estimated when a Demand for the supplementary grant was made. This caused an excess over the grant as sanctioned.
- (7) The saving was due to the non-payment to the Telegraph Department of the Guarantee for certain new Telegraph offices" for which provision was made in the Budget.
- (9) The expenditure was on account of the cost of Indian news papers supplied to the India Office and the Office of the High Commissioner during 1923-24. Appropriation to cover the expenditure could not be obtained as the charge appeared in the accounts for March 1924.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 44—Miscellaneous.	47.—Miscellaneous.	1. Miscellaneous payments arising out of War.	Rs. 1,800	Rs. ...	Rs. ...	Rs. 1,800	Rs. 1,490	Rs. ...	Rs. 3,290	Rs. 2,445	Rs. ...	Rs. 845
		2. Miscellaneous compensations.	35,000	...	...	35,000	...	...	35,000	39,760	4,760	...
		3. Annual stipends to holders of literary titles.	2,400	...	...	2,400	...	...	2,400	1,842	...	558
		4. Cost of books and publications.	...	...	...	...	2,000	...	2,000	854	...	1,146
		5. Miscellaneous and unforeseen charges.	...	...	...	...	...	...	...	239	239	...
		For rounding .	—200	...	...	—200	...	...	—200	...	200	...
		Total	39,000	...	...	39,000	3,490	...	42,490	45,140	5,199	2,549
		Excess of actual expenditure as compared with net grant Rs.									2,650	

*Explanation of the causes of variation between Expenditure and Grant.*

Head 2.—The excess is due to larger payments of Sayer Compensation during the closing months of the year than was anticipated.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 44—Miscellaneous.	47—Miscellaneous.	(1) Annual stipends to holders of literary titles.	Rs. 2,000	Rs. ...	Rs. ...	Rs. 2,000	Rs. ...	Rs. ..	Rs. 2,000	Rs. 200	Rs. ...	Rs. 1,800
		(2) Assignments and compensation.	24,100	...	...	24,100	...	...	24,100	16,068	...	8,032
		(3) Cost of books and periodicals.	...	...	...	...	...	...	...	415	415	...
		(4) Miscellaneous and unforeseen charges.	1,26,000	...	...	1,26,000	...	10,189	1,15,811	774	...	1,15,037
		For rounding	—100	...	...	—100	...	...	—100	...	100	...
		Total	1,52,000	...	...	1,52,000	...	10,189	1,41,811	17,457	515	1,24,869
Deficiency of actual expenditure as compared with net grant Rs.										1,24,354		

*Explanation of the causes of variation between Expenditure and Grant.*

(1) Expenditure represents drawal of stipend by only two of the twenty stipend holders provided for.

(2) The saving is due to the compensation to Raja Mahendranan Singh having remained undrawn for a part of the year at Rs. 2,008 per mensem.

(4) The budget provision was for anticipated expenditure, on purchase of lands for rewards to Indian officers for distinguished services in the war. The actuals indicate that the scheme did not progress as was expected.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grants.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Ant No. 44.—Miscellaneous.	47.—Miscellaneous.	(A) Miscellaneous compensations	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000
		Payments to the Institute for Disabled Soldiers	25,600	...	...	25,600	...	...	25,600	21,941	...	3,659
		Annual stipends to holders of literary titles	400	...	...	400	...	...	400	156	...	244
		(B) Irrecoverable temporary loans written off	...	...	...	...	...	...	...	125	125	...
		Payments arising out of War adjusted in Civil Deptt.	250	...	...	250	...	...	250	...	...	250
		Books and periodicals	50	...	...	50	...	...	50	217	167	...
		(C) Miscellaneous and unforeseen charges.	1,000	...	...	1,000	...	...	1,000	2,163	1,163	...
		Rounding .	—300	...	...	—300	...	...	—300	...	300	...
		Total	33,000	...	...	33,000	...	...	33,000	21,602	1,755	10,153
		Deficiency of actual expenditure as compared with net grant Rs.									8,395	

*Explanation of the causes of variation between Expenditure and Grant.*

A. The provision for miscellaneous compensation was made under Central but the expenditure of Rs. 1,148 incurred against this appropriation has been adjusted under "Provincial" in accordance with the principles prescribed by the Auditor General for the classification of such charges.

B. The excess is due to the adjustment of certain repatriation charges which were eventually written off under orders of the Government of India.

C. The excess is due to the adjustment of charges amounting to Rs. 2,163 on account of grant-in-aid to certain British Indian subjects, debit for which appeared in the High Commissioner's Accounts for September 1923. Ordinarily expenditure of this nature should have been debited to the Central Government in the year in which it was incurred and recovered from the Provincial Government in the following year through the head "51A—Miscellaneous adjustments between the Central and Provincial Government i.e. outside the general accounts, but as the debit appeared in the Remittance Account of the High Commissioner for India and the Punjab Government was not prepared to accept it the accounts for 1923-24 it was adjusted under head "47—Miscellaneous Central" under instructions contained in the Auditor General's letter No. Ac.—1876—522-24, dated 7th June 1924. As this decision was arrived at after the close of the year the question of providing the necessary appropriation could not then be taken up.

## BURMA

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Ant No. 44.—Miscellaneous.	47.—Miscellaneous.	(A) Annual stipends to holders of literary titles.	Rs. 3,000	Rs. ...	Rs. ...	Rs. 3,000	Rs. ...	Rs. ...	Rs. 3,000	Rs. 2,143	Rs. ...	Rs. 857
		(B) Cost of books and periodicals.	...	...	...	...	1,000	...	1,000	114	...	886
		(C) Irrecoverable temporary loans written off.	...	...	...	...	...	...	...	670	670	...
		Total	3,000	...	...	3,000	1,000	...	4,000	2,927	670	1,743
		Deficiency of actual expenditure as compared with net grant Rs.									1,073	

*Explanation of the causes of variation between Expenditure and Grant.*

A. No remarks.

B. The additional allotment was provided to meet the charges in connection with the supply of Indian Newspapers and periodicals to the India Office and the High Commissioner for India. The allotment was, however, not fully utilized.

C. The excess occurred during the closing months of the financial year when there was no time to obtain the additional fund.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41 Miscellaneous.	47.—Miscellaneous.	A. Miscellaneous compensations.	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000	Rs. 4,000	Rs. ...	Rs. 2,000
		B. Annual stipends to holders of literary titles.	1,000	...	...	1,000	...	...	1,000	693	...	307
		Total	7,000	..	..	7,000	...	...	7,000	4,693	...	2,307
		Deficiency of actual expenditure as compared with net grant Rs. 2,307										

*Explanation of the causes of variation between Expenditure and Grant.*

A. The grant included provision for Sayer compensation which according to subsequent decision has been treated as an item of Provincial expenditure and so adjusted in the accounts under "5.—Land Revenue—Provincial."

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 44 Miscellaneous.	47.—Miscellaneous.	(1) Annual stipends to holders of literary titles.	Rs. 300	Rs. ...	Rs. ...	Rs. 300	Rs. 200	Rs. ...	Rs. 500	Rs. 445	Rs. ...	Rs. 55
		(2) Irrecoverable temporary loans written off.	...	...	...	..	500	...	500	341	...	159
		Total	300	...	...	300	700	...	1,000	786	...	214
		Deficiency of actual expenditure as compared with net grant Rs. 214										

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.	1. Charges for the treatment of patients at the Pasteur Institute .	200	...	...	200	...	...	200	...	...	200
		2. Annual stipends to holders of literary titles . . . . .	400	...	...	400	...	...	400	300	...	100
		3. Miscellaneous compensations . . . . .	14,400	...	...	14,400	...	349	14,051	11,423	...	2,628
		4. Irrecoverable temporary loans written off . . . . .	...	..	...	.	349	...	349	155	...	194
		Total . . . . .	15,000	...	...	15,000	349	349	15,000	11,878	...	3,122
		Deficiency of actual expenditure as compared with net grant Rs.								3,122		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 45.—Adjustments with Provincial Governments (Voted).*

Provinces or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	3,45,000	42,887	...	3,87,887	3,446	...	3,91,333	9,14,860	5,23,527	...
Bombay . . . . .	15,000	14,05,137	...	14,20,137	...	...	14,20,137	27,69,389	13,49,252	...
Bengal . . . . .	2,000	3,431	...	5,431	...	...	5,431	15,541	10,110	...
United Provinces . . . . .	...	40,112	...	40,112	...	...	40,112	40,112	...	...
Burma . . . . .	..	7,644	...	7,644	38,839	38,839	7,644	7,644	...	...
Bihar and Orissa . . . . .	...	15,979	...	15,979	...	...	15,979	15,979	...	...
Central Provinces . . . . .	...	24,323	...	24,323	..	...	24,323	24,323	...	...
Assam . . . . .	...	4,688	...	4,688	...	..	4,688	4,214	...	474
Punjab . . . . .	...	...	...	...	...	...	...	5,859	5,859	...
For rounding . . . . .	...	—201	...	—201	...	...	—201	.	201	...
Total . . . . .	3,62,000	15,44,000	...	19,06,000	42,235	38,839	19,09,446	37,97,921	18,88,949	474
Excess of actual expenditure as compared with net grant Rs. 18,88,475										

The excess in the net grant (column 8) over the total grant (column 5) was due to the fact that an allotment of Rs. 3,446 was sanctioned by the Finance Department from the Reserve at their disposal.

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

## MADRAS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45.—Adjustments with Provincial Governments.	51A.—Miscellaneous Adjustments between the Central and Provincial Governments.	...	Rs. 3,45,000	Rs. (a) 42,887	...	Rs. 3,87,887	Rs. 3,446	...	Rs. 3,91,833	Rs. 9,14,860	Rs. 5,23,527	...
Excess of actual expenditure as compared with net grant									Rs. 5,23,527			

(a) Voted by the Legislative Assembly on 20th February 1921.

*Explanation of the causes of variation between Expenditure and Grant.*

Excess was due to the revision of Assignments to the Local Government under rules 15, (1), (2) and (3) of the Devolution Rules.

## BOMBAY.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant's No. 45 Adjustments with Provincial Governments.	51A.—Miscellaneous adjustments between Central and Provincial Governments.	.....	Rs. 15,000	Rs. (a) 14,05,137	...	Rs. 14,20,137	...	...	Rs. 14,20,137	Rs. 27,69,389	Rs. 13,49,252	.
		Total	15,000	14,05,137	...	14,20,137	...	...	14,20,137	27,69,389	13,49,252	...
		Excess of actual expenditure as compared with net grant Rs. 13,49,252										

(a) Sanctioned by the Legislative Assembly in February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The excess was due to the adjustment of Income Tax Assignment of Rs. 13,49,585 by the Central to the Provincial Government in respect of the year 1922-23. No additional grant was sanctioned to cover this excess.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grants No. 45—Adjustments with Provincial Governments.	51A.—Miscellaneous Adjustments, between the Central and Provincial Governments.	...	Rs. 2,000	Rs. (a) 3,431	...	Rs. 5,431	...	...	Rs. 5,431	Rs. 15,541	Rs. 10,110	Rs. ...
		Total	2,000	3,431	...	5,431	...	...	5,431	15,541	10,110	...
		Excess of actual expenditure as compared with net grant									Rs. 10 110	

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is mainly due to the write back of £795-8 being the cost of special training of Mr. J. C. M. Gardner, for which provision was not made.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45—Adjustments with Provincial Governments.	51A.—Miscellaneous Adjustments between Central and Provincial Governments.	.....	Rs. ...	Rs. (a) 40,112	...	Rs. 40,112	...	...	Rs. 40,112	Rs. 40,112	...	...
		Total	...	40,112	...	40,112	..	.	40,112	40,112	...	...
		Excess or deficiency in actual expenditure as compared with net grant									Nil.	

(a) Voted by the Legislative Assembly on 20th February 1924.

The provision is on account of the assignment payable by the Central Government for the maintenance of the W. P. soldiers board (Rs. 21,217) and also for the payment to English universities on account of training of Force probationers in England (Rs. 18,895).

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45—Adjustments with Provincial Governments.	51A.—Miscellaneous Adjustments between the Central and Provincial Governments.	.....	Rs. ...	Rs. 7,644	Rs. ...	Rs. 7,644	Rs. 38,839	Rs. 38,839	Rs. 7,644	Rs. 7,644	Rs. ...	Rs. ...
		Total	...	7,644	...	7,644	38,839	38,839	7,644	7,644	...	...
		Excess or deficiency of actual expenditure as compared with net grant									Nil.	

(a) Voted by the Legislative Assembly on 20th February 1924.

Additional allotment of Rs. 7,644 was sanctioned to meet the difference between the amount adjusted to the credit of the Central Government in the accounts of 1921-22 and the actual expenditure incurred as subsequently intimated by the Government of India, on account of the training of Forest Probationers and Engineers in the United Kingdom during 1921-22.



## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major heads.	Minor heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any.)	Saving (if any.)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45 Adjustments with Provincial Governments.	51A.—Miscellaneous adjustments.	Assignments towards the High School at Pusa.	Rs. ...	Rs. 7,100	Rs. ...	Rs. 7,000	Rs. ...	Rs. ...	Rs. 7,500	Rs. 7,500	Rs. ...	Rs. ...
		Assignments towards the cost of training of Indian Forest Service Probationers.	Rs. ...	Rs. 8,179	Rs. ...	Rs. 8,479	Rs. ...	Rs. ...	Rs. 8,479	Rs. 8,479	Rs. ...	Rs. ...
		Total	Rs. ...	Rs. 15,279	Rs. ...	Rs. 15,279	Rs. ...	Rs. ...	Rs. 15,979	Rs. 15,979	Rs. ...	Rs. ...
		Deficiency or excess of actual expenditure as compared with net grant Rs. Nil										

(A) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major heads.	Minor heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any.)	Saving (if any.)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45 Adjustments with Provincial Governments.	51A.—Miscellaneous adjustments between Central and Provincial Governments.	Assignment towards cost of training of Indian Forest Service Probationers.	Rs. ...	Rs. 24,323	Rs. ...	Rs. 24,323	Rs. ...	Rs. ...	Rs. 24,323	Rs. 24,323	Rs. ...	Rs. ...
		TOTAL	Rs. ...	Rs. 24,323	Rs. ...	Rs. 24,323	Rs. ...	Rs. ...	Rs. 24,323	Rs. 24,323	Rs. ...	Rs. ...
		Deficiency or excess of actual expenditure as compared with net grant Rs. Nil										

(A) Supplementary grant voted by the Assembly on the 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The expenditure represents refund to the Local Government in lieu of the excess amounts recovered on account of the cost of training Forest Probationers in England.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major head.	Minor head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Not grant available for expenditure	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45—Adjustments with Provincial Governments.	51A.—Miscellaneous adjustments between Central and Provincial Governments.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	A 4,688	...	4,688		..	4,688	4,211	...	474
		Total	...	4,688	...	4,688	.		4,688	4,214	...	474
Deficiency of actual expenditure as compared with net grant Rs.										474		

(A) Sanctioned by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45. Miscellaneous adjustments.	51A.—Miscellaneous adjustments between Central and Provincial Governments		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	...	...	...	...	..	...	5,859	5,859	...
		Total	...	...	...	...	...	...	...	5,859	5,859	...
Excess of actual expenditure as compared with net grant Rs.										5,859		

*Explanation of the causes of variation between Expenditure and Grant.*

Owing to revision in the figures of "Assessed income" of the Punjab for the year 1920-21, the Government of India in their letter No. 61-S., dated 5th March 1924, sanctioned a further payment of Rs. 5,859 to the Punjab Government in respect of 1922-23 under Rule 15 of the Devolution Rules. The necessary adjustment was made in the accounts for the year 1923-24 as desired by the Government of India but as the orders were received towards the close of the year 1923-24 the question of appropriation could not be taken up.

## Distribution Statement of Grant No. 46 Refunds (Total).

	Province or area.	Original grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities		Net grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
			Addition.	Reduction		Addition.	Reduction.				
	1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant 45 - me P. me	India . . .	2,85,000	...	...	2,85,000	2,500	...	2,87,500	6,39,586	3,52,086	...
	Madras . . .	35,300	...	...	35,300	200	..	35,500	17,354	...	18,146
	Do. Coorg . . .										
	Bombay . . .	2,68,000	...	...	2,68,000	2,000	...	2,71,000	30,667	..	2,40,333
Devol	Bengal . . .	1,14,000	78,200	...	1,02,200	1,300	1,20,000	73,500	69,210	...	7,290
	Burma . . .	13,000	...	...	13,000	...	...	13,000	6,401	...	6,599
	Central Provinces .	1,000	...	...	1,000	...	...	1,000	953	...	47
	United Provinces .	...	...	...	..	3,647	...	3,647	7,831	4,183	...
Name Grant	Punjab . . .	...	...	...	...	...	...	...	12,653	12,653	...
1	Bihar and Orissa .	.	..	...	...	...	...	...	13	13	...
Grant's No Adjustmo with Provincial Government	Assam . . .	...	...	...	...	...	...	...	96	96	...
	For rounding . . .	+700	-200	...	+500	...	...	+500	...	...	50
	Total .	7,17,000	78,000	...	7,95,000	10,647	1,20,000	6,85,647	7,81,755	3,69,033	2,72,92
Excess of actual expenditure as compared with net grant Rs.									96,108		

Explanation of the causes of variation between Expenditure and Grant.  
Explanation of variations in each Province is given below.

## INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant	Major heads.	Minor heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46 —Refunds	III.—Salt	Refunds . . .	Rs. 2,60,000	Rs. .	Rs. .	Rs. 2,60,000	Rs. .	Rs. .	Rs. 2,60,000	Rs. 6,07,177	Rs. 3,47,177	Rs. .
	XXIII.—Public Health.	Do. . . .	3,000	..	..	3,000	2,500	..	5,500	5,376	..	124
	XXVI.—Miscellaneous Departments.	Do. . . .	1,000	..	..	1,000	..	..	1,000	3,752	2,752	..
	XXXIV.—Stationery and Printing.	Do. . . .	6,000	..	..	6,000	..	..	6,000	9,685	3,685	..
	XXXV.—Miscellaneous.	Do. . . .	15,000	..	..	15,000	..	..	15,000	13,596	..	1,404
		Total . . .	2,85,000	..	..	2,85,000	2,500	..	2,87,500	6,39,586	3,58,614	1,528
	Excess of actual expenditure as compared with net grant Rs									3,52,086		

*Explanation of the causes of variation between Expenditure and Grant.*

III.—Salt.—Refunds.—The excess under the head was foreseen but the Commissioner, Salt, who was addressed on the subject, explains that as refunds are adjusted by deduction from Receipts no supplementary grant was applied for as it was not known to him that refunds also required appropriation.

XXVI.—Miscellaneous Departments.—Refunds. } The estimates under the heads proved inadequate owing to heavier payments towards the close of the year than anticipated.

XXXIV.—Stationery and Printing.—Refunds. }

## MADRAS

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant	Major heads.	Minor heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46. —Refunds	III.—Salt (1).	Refunds . . .	Rs. 20,000	Rs. .	Rs. .	Rs. 20,000	Rs. .	Rs. .	Rs. 20,000	Rs. 3,607	Rs. .	Rs. 16,393
	XVI.—Intorest (2)	Do. . . .	600	..	..	600	..	..	600	2	..	598
	XXVI.—Miscellaneous Departments. (8).	Do. . . .	100	..	..	100	..	..	100	44	..	56
	XXX.—Civil Works. (4)	Do. . . .	..	..	..	..	..	..	..	1,350	1,350	..
	XXXIII.—Receipts in aid of superannuation. (5)	Do. . . .	100	..	..	100	..	..	100	10	..	90
	XXXV.—Miscellaneous. (6)	Do. . . .	14,500	..	..	14,500	..	..	14,500	12,225	..	2,275
		Total . . .	35,300	..	..	35,300	..	..	35,300	17,238	1,350	19,412
Deficiency of actual expenditure as compared with net grant Rs										18,062		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (1).—It is explained that Refunds being fluctuating items, the savings could not be foreseen till the close of the year.

Head (4).—The additional appropriation was sanctioned by the Government of India under the head "41—Civil Works" on the assumption that the expenditure in question would be charged to that head of account,

## MADRAS (COORG).

## Appropriation Accounts of Grant (Voted) by Minor Heads.

N	Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
					Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
	1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant 45.— me P. Go mes	Grant No. 46. —Refunds	XXX.—Civil Works.	Refunds	...	...	...	...	200	..	200	116	....	84
			Total	...	...	...	...	200	...	200	116	...	84
Deficiency of actual expenditure as compared with net grant Rs.											84		

Explanation of the causes of variation between Expenditure and Grant.

No remarks.

7  
Devol

## BOMBAY.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major heads.	Minor heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Name Grant 46. Grant, —Refunds	III.—Salt	Refunds	2,65,000	...	...	2,65,000	...	...	2,65,000	21,218	...	2,43,782
	XX.—Ports and Pilotage.	Ditto	1,000	...	...	1,000	...	..	1,000	667	...	333
	XXX.—Civil Works.	Ditto	1,000	...	...	1,000	...	...	1,000	94	...	906
	XXXIII.—Receipts in aid of superannuation.	Ditto	1,000	...	...	1,000	...	...	1,000	64	...	936
	XXXV.—Miscellaneous.	Ditto	...	...	...	...	3,000	...	3,000	8,524	5,524	...
		Total	2,68,000	...	...	2,68,000	3,000	...	2,71,000	30,567	6,524	2,45,957
Deficiency of actual expenditure as compared with net grant Rs.										2,40,433		

Explanation of the causes of variation between Expenditure and Grant.

(A) The saving was due to the following reasons:—

When the original estimate was framed, indents for the purchase of Baragora salt which were received in October 1920 were awaiting compliance by the Manager, Main stores, Kharaghora, although it was well-nigh two years since merchants had made remittances into Government treasuries to cover these transactions. Moreover the tightness of the money market which had caused a depression in the general trade had led to the belief that the salt merchants who had invested money for the purchase of Baragora salt in October 1920 would not venture to lock it up and might put in applications for refunds in large numbers. It was on this assumption that the estimate was proposed at Rs. 2,65,000 since it was not possible to anticipate or forecast with any degree of accuracy what the trade would eventually do. As the facts turned out, however, the merchants remained firm and removed consignments whenever they were offered to them.

(B) The excess was due to adjustments in the accounts for March 1924 (final) of certain writes back of debits to "Objection Book Advances" in the years previous to 1922-23. It indicates that the additional grant obtained on this account in the course of the year was insufficient.

## BENGAL.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.—Refunds	III.—Salt	1. Refunds	Rs. 60,000	Rs. (a) 60,000	Rs. ...	Rs. 1,20,000	Rs. ...	Rs. 1,20,000	Rs. ...	Rs. 393	Rs. 393	Rs. ...
	XX.—Ports and Pilotage.	2. Refunds	...	Rs. (a) 5,000	Rs. ...	Rs. 5,000	Rs. ...	Rs. ...	Rs. 5,000	Rs. 4,666	...	Rs. 334
	XXVI.—Miscellaneous Departments.	3. Refunds	...	Rs. (a) 3,200	Rs. ...	Rs. 3,200	Rs. ...	Rs. ...	Rs. 3,200	Rs. 4,266	Rs. 1,066	Rs. ...
	XXX.—Civil Works.	4. Refunds	...	...	...	...	...	...	...	Rs. 1,078	Rs. 1,078	Rs. ...
	XXXIII.—Receipts in aid of Superannuation.	5. Refunds	Rs. 54,000	Rs. (a) 10,000	Rs. ...	Rs. 64,000	Rs. 1,300	Rs. ...	Rs. 65,300	Rs. 55,673	...	Rs. 9,627
	XXXV.—Miscellaneous.	6. Refunds	...	...	...	...	...	...	...	Rs. 129	Rs. 129	Rs. ...
		Total	Rs. 1,14,000	Rs. 78,200	...	Rs. 1,92,200	Rs. 1,300	Rs. 1,20,000	Rs. 73,500	Rs. 66,210	Rs. 2,666	Rs. 9,950
Deficiency of actual expenditure as compared with net grant Rs.										Rs. 7,290		

(a) Voted by the Legislative Assembly on 20th February 1924.

*Explanation of the causes of variation between Original and Net Grant.**Head 1.*—The reduction is due to the transfer of the provision from "Voted" to "Non-voted" to which the charges were debited.*Head 5.*—The increase is due to larger expenditure of the Kidderpore Orphanage Market.*Explanation of the causes of variation between Expenditure and Grant.**Head 5.*—The savings are due to the provision made for the Kidderpore Orphanage Market not having been fully utilised.

## BURMA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.—Refunds	III.—Salt	A. Refunds	Rs. 5,000	Rs. ...	Rs. ...	Rs. 5,000	Rs. ...	Rs. ...	Rs. 5,000	Rs. 4,653	Rs. ...	Rs. 347
	XX.—Ports and Pilotage.	B. Refunds	7,000	...	...	7,000	...	...	7,000	1,799	...	5,201
	XXXV.—Miscellaneous.	C. Refunds	1,000	...	...	1,000	...	...	1,000	39	...	961
		Total	13,000	...	...	13,000	...	...	13,000	6,491	...	6,509
Deficiency of actual expenditure as compared with net grant Rs.										Rs. 6,509		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) and (C) No remarks.

(B) The decrease was anticipated and the revised was fixed at Rs. 3,000 only, but no actual reduction in the grant was made.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.— Refunds	IV.—Opium	Refunds	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. ...	Rs. ...	Rs. 1,000	Rs. 366	Rs. ...	Rs. 634
	XXX.—Civil Works.	Refunds—										
		(a) Central Provinces	...	...	...	...	...	...	...	97	97	...
		(b) Central India	...	...	...	...	...	...	...	450	450	...
		(c) Hyderabad	...	...	...	...	...	...	...	40	40	...
		Total	1,000	...	...	1,000	...	...	1,000	953	587	634
Deficiency of actual expenditure as compared with net grant Rs										47		

*Explanation of the causes of variation between Expenditure and Grant.*

*Civil Works*—The major portion of the expenditure was adjusted in the supplementary accounts after the end of the year.

Devol

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.— Refunds	IV.—Opium	Refunds	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 106	Rs. 106	Rs. ...
	XXX.—Civil Works (Rajputana).	Do.	...	...	...	...	...	...	...	95	95	...
	XXXIII.—Receipts in aid of superannuation	Do.	...	...	...	...	...	...	...	2,505	2,505	...
	XXXIV.—Stationery and Printing.	Do.	...	...	...	...	3,647	...	3,647	4,498	851	...
	XXXV.—Miscellaneous.	Do.	...	...	...	...	...	...	...	628	628	...
		Total	...	...	...	...	3,647	...	3,647	7,832	4,185	
Excess of actual expenditure as compared with net grant Rs.										4,185		

*Explanation of the causes of variation between Expenditure and Grant.*

The decision that refunds should be subject to the vote of the Assembly was arrived at after the budget for 1923-24 had been passed.

## PUNJAB.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.—Refunds	XXX.—Civil Works.	(A) Refunds . . .	Rs. ...	Rs. ...	Rs. ...	Rs. ..	Rs. ...	Rs. ...	Rs. ...	Rs. 1,510	Rs. 1,540	Rs. ...
	XXXIII.—Receipts in aid of superannuation.	Do. . . .	...	...	...	..	.		...	—61	...	64
	XXXV.—Miscellaneous	(B) Do. . . .	...	...	...	...	...	...	...	11,177	11,177	...
		Total . . .	...	..	...		...	...	...	12,653	12,717	64
	Excess of actual expenditure compared with net grant Rs.									12,653		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The figure represents refund of rent in the Simla Imperial Circle and is chiefly made up of a large number of small items which mostly appeared in the accounts towards the close of the year when the question of their admissibility was taken up which was finally decided by the Government of India, Department of Industries and Labour in their letter No. B-48-41, dated 17th December 1924. It was then too late to take up the question of appropriation.

(B) The actuals represent refunds of unclaimed deposits. No appropriation was obtained for these payments as provision was made in the budget estimates for net receipt on account of these deposits.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.—Refunds.	XXXV.—Miscellaneous.	Deduct Refunds . . .	Rs. ...	Rs. ...	Rs. ...	Rs. ..	Rs. ...	Rs. ...	Rs. ...	Rs. 13	Rs. 13	Rs. ..
		Total . . .	...	..	..	..	.	...	...	13	13	...
	Excess of actual expenditure as compared with net grant Rs.									13		

No remarks.

## ASSAM.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46.—Refunds	XXVI.—Miscellaneous Departments.	Refunds . . .	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 35	Rs. 35	Rs. ...
	XXX.—Civil Works.	Do. . . .	...	...	...	...	...	...	...	51	51	...
	XXXV.—Miscellaneous.	Do. . . .	...	...	...	...	...	...	...	10	10	...
		Total . . .	...	...	...	...	...	...	...	96	96	...
	Excess of actual expenditure as compared with net grant Rs.									96		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.



## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) for the year 1923-24.*

Name of Grant.	Major Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
			Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12
Grant No. 17.—North-West Frontier Province.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2.—Taxes on Income	62,000	4,000	...	66,000	..	...	66,000	57,437	...	8,563
	5.—Land Revenue	4,43,000	...	17,634	4,25,365	59,832	38,981	4,46,011	3,51,601	...	61,413
	6.—Excise	35,000	...	451	34,546	1,000	...	35,546	31,031	...	1,515
	7.—Stamps	13,000	...	22	12,978	200	..	13,178	13,465	287	...
	8.—Forest	6,79,000	...	22,256	6,56,745	...	1,02,050	5,54,695	4,33,575	...	1,21,120
	9.—Registration	21,000	...	400	20,600	90	..	20,690	10,068	..	10,622
	22.—General Administration.	12,62,000	...	10,944	12,51,056	15,136	1,07,284	11,58,908	11,30,427	...	28,481
	24.—Administration of Justice.	4,03,000	...	1,930	4,01,070	55,613	15,100	1,81,583	4,35,690	...	45,893
	25.—Jails and Convict Settlement	5,56,000	..	3,616	5,52,384	35,587	33,142	5,54,799	5,52,031	...	2,168
	26.—Police	46,55,000	74,834	33,872	46,95,962	11,261	14,417	46,92,806	45,58,668	...	1,34,138
	30.—Scientific Department.	7,000	...	300	6,700	..	2,064	4,636	3,935	...	701
	31.—Education	9,99,000	1,00,000	52,762	10,46,238	8,664	14,825	10,10,077	10,20,565	...	19,512
	32.—Medical	2,67,000	...	570	2,66,430	12,011	5,510	2,72,631	2,71,157	...	1,474
	33.—Public Health	98,000	...	350	97,650	...	2,340	95,310	82,484	...	12,826
	34.—Agriculture	1,20,000	7,000	8,813	1,18,187	4,753	8,640	1,11,300	87,523	...	26,777
	37.—Miscellaneous Departments.	3,000	6,000	4,773	4,227	...	...	1,227	2,692	...	1,535
	38.—Currency	4,000	...	...	4,000	...	...	4,000	3,020	...	980
	45.—Superannuation	3,52,400	...	..	3,52,000	39,560	29,865	3,61,715	3,07,286	...	54,429
	46.—Stationery and	1,14,000	...	732	1,13,268	9,688	5,345	1,17,611	1,43,409	25,798	...
	47.—Miscellaneous	93,000	...	608	92,392	65,650	18,047	1,39,995	1,19,091	...	20,904
	Refunds	14,000	...	...	14,000	...	...	14,000	23,205	9,205	...
For rounding	...	...	+166	—365	+531	...	...	+531	...	...	531
Total		1,02,00,000	A	A	1,02,32,000	3,58,865	3,97,613	1,01,93,252	96,71,960	35,290	5,56,582
Deficiency of actual expenditure as compared with net grant Rs.									5,21,292		

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47.—North West Frontier Province.	2.—Taxes on Income.	Collection of Income-tax.	Rs. 62,000	Rs. 4,000	Rs. ...	Rs. 66,000	Rs. ...	Rs. ...	Rs. 66,000	Rs. 57,437	Rs. ..	Rs. 8,5
		Total	62,000	4,000	...	66,000	...	...	66,000	57,437	...	8,5
Deficiency of actual expenditure as compared with net grant Rs.										8,563		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving is partly due to the non-employment of the full strength of establishment which was done in the interest of economy and partly to the strict supervision maintained over the expenditure under the heads "Contingencies" and "Travelling allowance."

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47—North-West Frontier Province.	5.—Land Revenue.	(A)—Charges of administration.	Rs. 24,000	Rs. ..	Rs. 934	Rs. 23,966	Rs. 4,104	Rs. ..	Rs. 27,170	Rs. 20,821	Rs. ..	Rs. 6,349
		(B)—Survey and Settlement.	60,000	..	1,500	58,500	50,000	4,460	1,04,100	65,764	...	38,336
		Land Records	3,47,000	..	15,200	3,31,800	5,528	34,584	3,02,744	2,86,409	...	16,335
		Allowances to Frontier Chiefs.	12,000	..	.	12,000	...	...	12,000	8,607	...	3,393
		Total	4,43,000	...	17,634	4,25,366	59,632	38,984	4,46,014	3,81,601	...	64,413
		Deficiency of actual expenditure as compared with net grant Rs.										64,413

*Variation between the Original and the Net Grant.*

The increase under Survey and Settlement is due to the re-appropriation of Rs. 50,000, made under this head from the head "5.—Forests" (*vide* Appropriation Account on page 169) to meet increased expenditure under the former head and the decrease under "Land Records" is chiefly due to a reduction of Rs. 34,584, made under this head, *vide* Government of India, Finance Department, letter No. 2596-Ex., dated 15th November 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

(A) Savings under (i) "Pay of Establishment" (Rs. 4,415), (ii) "Allowances" (Rs. 511) and (iii) "Contingencies" (Rs. 1,423). The saving under No. (i) is due to the employment of officials on less pay than that originally budgetted for.

(B) The saving is partly counterbalanced by the excess of Rs. 10,080 under Non-Voted, *vide* the Appropriation Account on page 802 and is partly due to the fact that a full Settlement staff as originally budgetted for was not available during 1923-24.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47—North-West Frontier Province.	6.—Exercise.	District Establishment	Rs. 35,000	Rs. .	Rs. 454	Rs. 34,546	Rs. 1,000	Rs. ..	Rs. 35,543	Rs. 34,031	Rs. ...	Rs. 1,515
		Total	35,000	...	454	34,546	1,000	...	35,546	34,031	...	1,515
		Deficiency of actual expenditure as compared with net grant Rs.								1,515		

*Explanation of the causes of variation between Expenditure and Grant.*

No Remarks.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47—North-West Frontier Province.	7.—Stamp.	Superintendence	Rs. 5,920	Rs. ...	Rs. 22	Rs. 5,898	Rs. 200	Rs. ...	Rs. 6,098	Rs. 5,937	Rs. ...	Rs. 11.
		Stamps supplied from Central Stores.	5,600	...	...	5,600	...	...	5,600	2,536	...	3,064
	B.—Judicial	Discount on plain paper	1,495	..	...	1,495	...	...	1,495	934	...	561
		Stamps and plain paper supplied from Central Stores.	..	...	...	...	..	...	...	4,008	4,008	...
		Rounding	—15	...	...	—15	..	...	—15	...	15	...
		Total	13,000	...	22	12,978	200	...	13,178	13,465	4,023	3,774
Excess of actual expenditure as compared with net grant Rs.										287		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is due to defective budgetting as no separate appropriation was provided for under "B.—Judicial" for stamps and plain papers supplied from Central Stores, the provision for the purpose having been made under the corresponding head subordinate to "A.—Non-Judicial" where consequently there is a saving of Rs. 3,064.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47—North-West Frontier Province.	8—Forest .	(A) Conservancy and Works.	5,72,400	...	20,000	5,52,400	...	1,02,050	4,50,350	3,34,268	...	1,16,082
		(B) Establishment .	1,06,400	...	2,255	1,04,145	...	...	1,04,145	29,307	...	4,838
		Rounding .	+200	...	...	+200	...	..	+200	...	.	+200
		Total .	6,79,000	...	22,255	6,56,745	.	1,02,050	5,54,695	4,33,575	...	1,21,120
Deficiency of actual expenditure as compared with net grant Rs.										1,21,120		

*Variation between the Original and Net Grant.*

The decrease in the net grant as compared with the original grant is due (a) to the transfer of Rs. 50,000 to meet excess expenditure under "5.—Land Revenue (Survey and Settlement)"; (b) to the transfer of Rs. 50,250 to meet expenditure under the head "47.—Miscellaneous, contribution" on account of grants-in-aid to District Boards for which no provision was inadvertently made in the original estimates, *vide* page 180 of the report; and (c) to the surrender of Rs. 20,000 under "Conservancy and Works".

*Explanation of the causes of variation between Expenditure and Grant.*

(A) Savings under "Supplies and Services" (Rs. 68,675), under "Contingencies" (Rs. 42,608) and under "Works" (Rs. 4,799) are due to :—

(a) *Supplies and Services.*—(i) Smaller expenditure under "Timber extracted by Government Agency" owing to some of the payments having remained as "Forest Advances" and not having been finally adjusted and booked in accounts, as the produce which they concerned was either not delivered at the depôts, and if delivered, was not all sold during the year; and (ii) the curtailment of Resin work on account of the slump in trade.

(b) *Contingencies.*—(i) The non-utilisation of the provision of Rs. 25,000 for the construction of gravity ropeways for the transport of timber; (ii) the non-payment until after the close of the year 1923-24 of seigniorage on trees felled in Reserve forests during 1923-24 due to a changed system of payment; and (iii) less expenditure on the purchase of stores, tools and plant than anticipated and also to less miscellaneous expenditure than provided for.

(c) *Works.*—The postponement under orders of Government of the construction of certain rest house.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47—North-West Frontier Province.	9.—Registration.	District charges	21,000	...	400	20,600	90	...	20,690	10,068	...	10,622
		Total	21,000	...	400	20,600	90	...	20,690	10,068	...	10,622
		Deficiency of actual expenditure as compared with net grant Rs.								10,622		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving is due to reduction in establishment and to non-employment of non-official Sub-Registrars in certain Districts and to the registration of less documents in certain other Districts.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47—North-West Frontier Province.	22.—General Administration.	Chief Commissioner :—										
		Travelling allowance	3,000	...	..	3,000	...	...	3,000	2,951	...	40
		(A) Staff and Household of the Chief Commissioner.	37,400	...	440	36,960	1,500	300	38,160	42,698	4,538	...
		Tour Expenses	31,000	.	..	31,000	...	1,500	29,500	29,221	...	279
		(B) Civil Secretariat	1,28,500	...	814	1,27,756	1,456	...	1,29,212	1,42,710	13,507	...
		(C) Revenue Commissioner.	95,000		300	94,700	...	4,406	90,294	94,660	4,366	...
		(D) General Establishment.	6,53,800	...	4,100	6,49,700	12,180	97,598	5,64,182	5,60,074	...	4,208
		(E) Sub-Divisional Establishment.	2,43,000	...	4,000	2,39,000	...	3,480	2,36,120	2,11,543	...	24,577
		(F) Other Establishment.	55,400	...	1,260	54,140	...	...	54,140	40,771	...	13,369
		(G) Local Fund Audit Department.	14,000	...	...	14,000	...	...	14,000	5,790	...	8,210
		Rounding	+ 200	...	...	+ 200	...	...	+ 200	...	...	200
		Total	12,62,000	..	10,944	12,51,056	15,136	1,07,284	11,58,908	11,30,417	22,411	50,892
Deficiency of actual expenditure as compared with net grant Rs.										28,481		

*Variations between the Original and the Net Grant.*

The variation is chiefly made up as under :—

Rs.

- (1) Reduction of the provision for compensation of dearness of food made by the Legislative Assembly on the recommendation of the Retrenchment Committee . . . . . —10,941
- (2) Transfer of the provision on account of diet and road money of witnesses to the head "24.—Administration of Justice" to which head the charges were correctly debitable, vide Chief Commissioner, North-West Frontier Province, letter No. 6470-F., dated 19th May 1923 (vide page 171) . . . . . —47,375
- (3) Transfer of the provision on account of section writing charges to the correct head "24.—Administration of Justice," vide Chief Commissioner, North-West Frontier Province, letter No. 211—12-F.—1-127-1923, dated 7th January 1924 (vide page 171) . . . . . —31,220

*Explanation of the causes of variations between Expenditure and Grant.*

(A) The excess is due to an erroneous adjustment under this head of charges amounting to Rs. 10,279 debited through Military Exchange accounts which were properly adjustable (i) under "29.—Political" (Rs. 9,483), (ii) under "Civil Secretariat" (Rs. 796). Thus there is actually a net saving of Rs. 5,742 under this head which is chiefly due to smaller expenditure on travelling allowance on account of less touring and to the non-utilisation of the provision of leave salary under "Pay of officers."

(B) The excess is chiefly under the primary unit "Contingencies" (Rs. 12,926) and is due partly to large expenditure (Rs. 6,000) on account of cost of Indian News Agency Reuters (R. G. S. %) telegrams and value of Inland O. H. M. S. form books supplied to the Hon'ble the Chief Commissioner, North-West Frontier Province and partly to the erroneous adjustment under this head of charges amounting to Rs. 5,790 which were properly adjustable under "29.—Political."

(C) The excess is mainly under the primary unit "Pay of Establishment" (Rs. 4,006) and is due to the cut of Rs. 6,000 made by the Government of India from the proposed budget provision of Rs. 68,604 which was based on actual expenditure to be incurred during 1923-24 for pay of establishment, the omission to make a timely application

## NORTH-WEST FRONTIER PROVINCE.

for extra grant under "Pay of Establishment" is said to be due to the fact that in 1923-24 the exact position with regard to progressive expenditure under each unit of appropriation could not be readily gauged by the departmental authorities as the system of control over progressive expenditure was not then in vogue.

(E) The saving is mainly under the primary unit "Pay of Establishment."

(F) The saving indicates that the sanctioned grant has proved too large.

(G) The saving is arrived at as below:—

	Allotment.	Expenditure.	Saving.
	Rs.	Rs.	Rs.
(i) Share of cost of Local Audit Department in respect of audit of non-Local Fund Accounts in the North-West Frontier Province.	6,000	Nil	6,000
(ii) Ditto in respect of audit of Local Fund Accounts in the North-West Frontier Province.	8,000	5,790	2,210
Total Rs.	14,000	5,790	8,210

Saving under (i) above is due to the fact that under orders of the Auditor General the cost of audit of the Non-Local Fund Accounts was debited to "23.—Audit" and the saving under this head thus brought about was reported to the Finance Department. Saving under (ii) above is due to less expenditure on the Local Audit establishment owing to (a) the retirement and deputation of Senior Auditors, (b) general reduction in travelling allowance rates and (c) to the fact that the number of working days actually spent in the audit of these accounts was found less than the estimated working days.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduction.		Addi- tion.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47 —North- West Frontier Province.	24.—Admini- stration of Justice.	(A) Law officers	Rs. 29,000	Rs. ...	Rs. ...	Rs. 29,000	Rs. 2,500	Rs. ...	Rs. 31,500	Rs. 46,305	Rs. 14,805	Rs. ...
		(B) Judicial Commissioner.	33,500	...	120	33,380	890	...	34,270	39,525	5,255	...
		(C) Civil and Session Courts.	2,83,000	...	1,502	2,82,398	7,428	...	2,89,826	2,38,835	...	50,991
		(D) Criminal Courts.	57,000	...	308	56,692	84,795	15,100	1,26,387	1,11,025	...	15,362
		Rounding	—400	...	...	—400	...	...	—400	...	...	—400
		Total	4,03,000	...	1,930	4,01,070	95,613	15,100	4,81,583	4,35,690	29,067 0	65,953
		Deficiency of actual expenditure as compared with net grant Rs.								45,893		

## Variations between the Original and the Net Grants.

The increase in the net grant as compared with the original grant is chiefly due to the re-appropriation of Rs. 78,595, to this head on account of provision for diet and road money to witnesses and section writing charges from the head "22.—General Administration", vide explanation of variations given under the Appropriation Account relating to the latter head, page 170.

## Explanation of the causes of variation between Expenditure and Grant.

(A) The excess is chiefly under primary unit "Allowances and Honoraria" and is due to an increase in the criminal litigation work.

(B) The excess is mainly under the primary units (i) "Pay of Establishment" (Rs. 3,352) and (ii) "Contingencies" (Rs. 2,188).

(C) The saving occurs under (i) the primary unit "Pay of Officers" (Rs. 26,651) and is due to the non-utilisation of the provision of Rs. 27,520 on account of revision of pay of Munsiffs, (ii) "Pay of establishment" (Rs. 2,148) (iii) "Allowances and Honoraria" (Rs. 4,968), (iv) "Contingencies" (Rs. 10,318) counterbalanced by small excess under "Supplies and Services."

## NORTH-WEST FRONTIER PROVINCE.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

N o.	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expen- diture.	Actual Ex- penditure	Excess (if any)	Saving (if any)
					Addi- tion.	Reduc- tion		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant 45.— me Pr Go met	Grant No. 47 —North-West Frontier Province.	25—Jails and Convict Settlement.	(A) Jails	Rs. 5,11,300	Rs. ...	Rs. 3,616	Rs. 5,07,684	Rs. 7,625	Rs. 28,202	Rs. 4,87,077	Rs. 4,89,215	Rs. 2,138	Rs. ...
			(B) Jail Manufactures	45,000	..	...	45,000	27,962	4,910	68,022	61,325	...	4,626
			Rounding	—300	...	..	—300	..	...	—300	...	..	—300
			Total	5,56,000	..	3,616	5,52,384	35,587	31,142	5,51,799	5,52,631	2,158	4,326
			Deficiency of actual expenditure as compared with net grant Rs.										2,158

## Explanation of the causes of variation between Expenditure and Grant.

(A) The excess is mainly due to larger expenditure than anticipated on the maintenance charges of North-West Frontier Province prisoners payable to other Governments.

(B) The saving is chiefly under primary unit "Supplies and Services."

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47 —North-West Frontier Province.	26.—Police	Superintendence	18,300	...	165	18,135	3,218	...	51,353	12,472	...	8,910
		(A) District Executive Force.	22,91,100	74,834	...	23,65,934	...	12,157	2,15,037	21,21,813	...	31,684
		C. I. Department	1,06,000	...	300	1,05,700	15,550	1,500	1,09,250	1,06,391	...	2,960
		(B) Special Police	21,07,000	...	31,000	20,76,000	...	...	2,77,000	19,86,425	...	89,675
		Railway Police	98,000	...	2,300	95,700	2,163	180	97,983	97,393	...	590
		Cattle Pounds	3,600	...	6	3,594	...	...	3,594	3,237	...	357
		Miscellaneous	1,100	...	...	1,100	...	...	1,100	938	...	462
		Rounding	—100	...	...	—400	...	...	—400	...	...	—400
		Total	46,55,000	74,834	33,572	46,95,962	11,261	14,117	46,92,806	45,58,668	...	1,34,138
		Deficiency of actual expenditure as compared with net grant Rs.								1,34,138		

## Variations between the Original and the Net Grant.

The original appropriation of Rs. 22,91,100 under the head "District Executive Force" was the net appropriation sanctioned after taking into account a reduction of Rs. 1,25,000 made by the Government of India on the recommendation of the Retrenchment Committee. But a reduction of Rs. 50,166 only could be effected under this head, the balance being met by the transfer to this head of the provision for Grain Compensation Allowance under other heads in Demand "No. 47—N. W. F. Province" vide Government of India, Finance Department, letter No. 1745-Ex.—1746-Ex., dated the 31st July 1923. This explains the plus entry of Rs. 74,834 made against the above minor head. The reduction of Rs. 31,000 shown against the Minor head "Special Police" represents the surrender in part of the provision for Grain Compensation Allowance made in accordance with the orders conveyed in Government of India, Finance Department, letter of 31st July 1923 mentioned above.

## Explanation of the causes of variation between Expenditure and Grant.

(A) The saving is mainly under the primary unit "Pay of Establishment" and is partly due to vacancies occurring in the lower subordinates not having been filled up in the course of the year and partly to the grant being an overestimate inasmuch as the provision of the pay of Sub-Inspectors and foot constables borne on time-scale cadre was made on the basis of average salaries instead of on the basis of actual salaries to be drawn by them in the course of the year 1923-24.

(B) The saving has occurred mainly under the primary unit "Pay of Establishment" and is due to the sanctioned strength not having been entertained in full.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47—North-West Frontier Province.	30—Scientific Department.	Museums	7,000	...	300	6,700	...	2,064	4,636	3,935	...	701
		Total	7,000	...	300	6,700	...	2,064	4,636	3,935	...	701
Deficiency of actual expenditure as compared with net grant Rs.										701		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any)	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47—North-West Frontier Province.	31.—Education. A.—University.	Government Professional Colleges.	47,100	...	330	46,770	5,123	...	51,893	52,488	595	...
		Grants to non-Government Arts Colleges.	68,700	...	...	68,700	...	1,328	67,372	67,634	262	...
	B.—Secondary.	(A) Government Secondary Schools.	1,49,400	...	10,264	1,39,136	2,002	...	1,41,138	1,32,859	...	8,279
		Direct grants to non-Government Secondary Schools. Grants to local bodies for secondary Education.	1,87,500	...	16,895	1,70,605	...	1,621	1,63,982	1,70,306	1,914	...
		Carried over	4,52,700	...	27,489	4,25,211	7,125	2,951	4,29,385	4,23,877	2,771	8,279



## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	4,52,700	...	27,189	4,25,211	7,125	2,951	4,29,385	4,23,877	2,771	8,2
	C.—Primary	Grants to Local bodies for primary education.	5,35,000	...	21,660	5,13,340	...	11,370	5,01,970	4,96,456	...	5,5
	D.—Special	(B) Government special school.	8,500	...	3,173	5,327	...	50	5,247	2,289	...	2,9
	E.—General	(C) Direction .	23,400	..	44	23,356	1,076	...	21,432	31,743	7,311	...
		(D) Inspection .	49,600	...	6	49,594	463	124	49,633	45,159	...	4,4
		(E) Scholarship .	28,000	...	...	28,000	..	.	28,000	20,800	...	7,2
		(F) Miscellaneous .	2,000	...	...	2,000	...	..	2,000	241	...	1,7
		Lump Reduction .	—1,00,000	1,00,000	390	—390	...	..	—390	...	390	...
		Rounding . .	—200	...	...	—200	...	...	—200	...	200	...
		Total .	9,99,000	1,00,000	52,762	10,46,238	8,664	14,825	10,40,077	10,23,565	10,672	30,1
Deficiency of actual expenditure as compared with net grant Rs.										19,512		

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The saving is due to the following :—

	Saving Rs.	Excess Rs.
(i) Pay of establishment . . . . .	—8,521	...
(ii) Allowances, etc. . . . .	—267	...
(iii) Supplies and Services . . . . .	—450	...
(iv) Contingencies . . . . .	...	+ 990
Total Rs. . . . .	—9,268	+ 990

Rs. —8,275

(i) The saving is due to the non-utilisation of the provision for the improvement of the pay and prospects of Oriental teachers for which an appropriation of Rs. 9,600 was provided in the budget.

B.—The saving is chiefly due to smaller expenditure under stipends to the students of the Training College.

C.—The excess is mainly under the primary units "Pay of Establishment" (Rs. 4,895) and "Contingencies" (Rs. 1,100) and is mainly due to the amalgamation of the office of the Inspector of Vernacular Education with that of the Director of Public Instruction. In this connection please see (D) below.

(D) The saving is due to the following :—

	Saving (—) Rs.	Excess (+). Rs.
(i) Pay of officers . . . . .	...	+ 5,109
(ii) Pay of Establishment . . . . .	—9,354	...
(iii) Other primary units . . . . .	—230	...
Total Rs. . . . .	—9,584	+ 5,109

Rs. —4,475.

(i) The excess is chiefly due to the erroneous inclusion under this head of Rs. 4,816 relating to head (ii).

(ii) After deducting Rs. 4,816 referred to in (i) the net saving is Rs. 4,538, which is counterpoised by excess under the minor head "Direction" as stated in paragraph C above.

(E) The saving chiefly falls under the head "Miscellaneous scholarships" against which there was an expenditure of Rs. 723 against the provision of Rs. 7,000.

(F) The saving is mostly due to smaller expenditure on account of "Hygiene First-aid classes" and presents to school children.

## NORTH-WEST FRONTIER PROVINCE.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grants.	Modification sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47. —North-West Frontier Province.	32.—Medical	(A) Medical Establishment.	Rs. 83,500	Rs. ...	Rs. 172	Rs. 83,328	Rs. 1,676	Rs. ...	Rs. 85,004	Rs. 97,774	Rs. 12,770	Rs. ...
		(B) Hospitals and Dispensaries.	1,98,632	...	698	1,97,934	6,210	3,510	2,00,634	1,44,604	...	56,030
		(C) Deduct—Amount recoverable from local bodies.	—40,632	...	...	—40,632	...	...	—40,632	...	40,632	...
		Medical School and Colleges.	26,000	...	...	26,000	4,125	2,000	28,125	28,779	654	...
		For founding . . .	—500	...	...	—500	...	...	—500	...	...	—500
		Total . . .	2,67,000	...	870	2,66,130	12,011	5,510	2,72,631	2,71,157	54,056	55,53
		Deficiency of actual expenditure as compared with net grant Rs.										1,474

## Explanation of the causes of variation between Expenditure and Grant.

(A) The excess is made up as follows:—

	Saving (—) Rs.	Excess (+) Rs.
(i) Pay of officers . . . . .	...	+17,085
(ii) Pay of establishment . . . . .	—9,693	...
(iii) Supplies and Services . . . . .	...	+4,815
(iv) Other primary units . . . . .	...	+562
Total Rs. . . . .	—9,693	+22,462

Net excess Rs. . . . . +12,769

(i) Erroneous adjustment under this head of pay of Assistant Surgeons attached to the hospitals and dispensaries accounts for the excess, which is counterbalanced by saving under the minor head "Hospitals and Dispensaries" as explained in paragraph B below.

(ii) The saving is due to the non-employment of the full sanctioned strength of Sub-Assistant Surgeons.

(iii) The excess is made up of (i) Rs. 900 paid to the Imperial Serologist for examination of blood stain cases for which no provision existed and (b) Rs. 3,915 cost of medicines erroneously adjusted under this head instead of under "Hospitals and Dispensaries" as indicated in B below.

(B) The saving is made up as follows:—

	Rs.
(i) Pay of officers . . . . .	22,173
(ii) Pay of establishment . . . . .	23,287
(iii) Allowances, etc. . . . .	2,002
(iv) Supplies and Services . . . . .	7,375
(v) Other primary units . . . . .	1,192

Total Rs. . . . . 56,029

(z) The saving is due to the following:—

(a) Erroneous adjustment under the minor head "Medical Establishment" of pay of Assistant Surgeons attached to hospitals and dispensaries as explained in A above	Rs. 17,085
(b) Adjustment by reduction from expenditure of the contribution for pay of Assistant Surgeons recovered from local bodies . . . . .	11,761

Deduct—

(c) Erroneous inclusion under this head of pay of an Assistant Surgeon employed as Superintendent Provincial Laboratory, instead of under "Public Health" vide note A under Appropriation Account of Grant under "33.—Public Health" . . . . .	Total Rs. 28,846
	—3,150

Rs. 25,691

The excess of Rs. 3,522 (Rs. 25,695—22,173) is mainly due to the grant of increments, etc., for which no provision was made in the budget.

(ii) The saving is partly due to the adjustment by reduction of expenditure of the contribution (Rs. 20,058) recovered from local bodies on account of pay of compounders and partly to vacancies in the cadre of Sub-Assistant Surgeons.

(iv) Smaller expenditure and the erroneous debit to the head "Medical Establishment" of Rs. 3,915 on account of cost of medicines as stated in paragraph A (iii) above account for the saving.

(C) The excess is technical to the extent of Rs. 31,818, as contribution to this extent recovered from local bodies on account of pay of Assistant Surgeons and Compounders were adjusted by reduction of expenditure as explained in B (i) (i) and B (ii) above. The excess for the balance Rs. 8,814 is due to the non-recovery within the year of the contribution payable by certain local bodies.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45.— me P Go mei	Grant No. 47. —North- West Fron- tier Pro- vince.	33.—Public Health.	(A) Public Health Estab- lishment.	Rs. 21,200	Rs. ...	Rs. 150	Rs. 21,050	Rs. ..	Rs. 21,050	Rs. 17,622	Rs. ...	Rs. 3,428
			Grant for Public Health purposes.	44,800	...	..	44,800	.. 1,050	43,750	43,750	..	...
			Expenses in connec- tion with Epidemic diseases	32,000	...	200	31,800	... 1,290	30,510	21,112	...	9,398
			Total	58,000	..	350	57,650	... 2,340	55,310	82,491	...	12,826
			Deficiency of actual expenditure as compared with net grant Rs.								12,826	

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The saving is mainly due to the pay of Superintendent, Provincial Laboratory, having been adjusted under '32—Medical' *vide* remarks at (B) (i) (c) on Appropriation Account on page 175.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47.—North-West Frontier Province.	34—Agriculture	(A) Agriculture	Rs. 67,000	Rs. .	Rs. 1,533	Rs. 65,467	Rs. 4,753	Rs. 1,802	Rs. 68,418	Rs. 56,199	Rs. ...	Rs. 12,219
		(B) Veterinary charges	64,512	..	7,290	57,232	...	6,838	50,394	34,806	...	15,588
		(C) Deduct—amount recoverable from District Funds.	4,512	..	..	4,512	...	...	4,512	3,482	1,030	.
		Lump reduction	—7,000	7,000	..	...	..	...	...	...	...	...
		Total	1,20,000	7,000	8,813	1,18,187	4,753	8,640	1,14,300	87,523	1,030	27,807
Deficiency of actual expenditure as compared with net grant Rs.										26,777		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The saving is chiefly under the primary unit "Pay of Officers" (Rs. 8,223) which is mostly covered by the excess of Rs. 7,500 under non-voted *vide* Appropriation Account on page 310.

(B) The saving to the extent of Rs. 6,000 is due to a smaller payment of contribution to the Punjab Government on account of cost of Joint Superintendence inasmuch as only Rs. 11,078 were paid against the budget provision of Rs. 17,000 made on this account, the balance of Rs. 6,000 which was provided for the re-setting up of the office of the Superintendent, Civil Veterinary Department, which was destroyed by fire in 1922-23, not having been utilised during the year 1923-24. The remaining saving falls under the primary unit "Pay of Establishment."

(C) The excess is due (i) to the non-payment of the contribution of Rs. 665 by the Peshawar Municipality and (ii) to the erroneous adjustment of the amount of Rs. 365 recovered from the Kohat Municipality.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47.—North-West Frontier Province.	37.—Miscellaneous Department	(A) Provincial Statistics.	Rs. 3,000	Rs. 6,000	Rs. 4,773	Rs. 4,227	Rs. ...	Rs. ...	Rs. 4,227	Rs. 2,482	Rs. ...	Rs. 1,745
		Examinations . . .	...	..	.	...	...	...	...	200	200	...
		(B) Registrar, Joint Stock Companies.	500	..	.	500	...	..	500	...	...	500
		Miscellaneous . . .	..	...	...	...	..	..	..	10	10	...
		Rounding . . .	—500	...	...	—500	...	...	—500	...	...	—500
		Total	3,000	6,000	4,773	4,227	.	...	4,227	2,692	210	1,745
		Deficiency of actual expenditure as compared with net grant Rs.								1,535		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The saving is mainly due to the non-utilisation of the provision of Rs. 1,000 on account of contribution to the Punjab Government for registration of Internal Railborne Trade. Action is being taken in consultation with the Revenue Commissioner to make the necessary adjustment in 1924-25.

(B) This grant of Rs. 500 was provided for meeting the expenditure on account of bills of auditors for checking documents sent for registration by Companies in the North-West Frontier Province. No expenditure on this account was incurred during 1923-24. Hence the saving.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47.—North-West Frontier Province.	38.—Currency.	Charges for remittance of Treasure.	Rs. 4,000	Rs. ...	Rs. ...	Rs. 4,000	Rs. ...	Rs. ...	Rs. 4,000	Rs. 3,020	Rs. ...	Rs. 980
		Total	4,000	...	...	4,000	...	...	4,000	3,020	...	980
		Deficiency of actual expenditure as compared with net grant Rs. 980										

No remarks.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47.—North-West Frontier Province.	45.—Superannuation allowances and pensions.	Superannuation and retired allowances.	2,90,000	...	...	2,90,000	19,000	19,000	2,90,000	2,80,224	...	9,776
		(A) Commuted value of pensions.	22,000	...	...	22,000	...	10,000	12,000	20,262	8,262	...
		Compassionate allowances	21,000	...	...	21,000	3,000	...	24,000	26,319	2,319	...
		Gratnities . . . .	5,000	...	...	5,000	11,580	865	16,715	16,018	...	2,697
		Pensions for distinguished and meritorious services.	14,000	...	...	14,000	2,000	...	16,000	15,019	...	81
		Pensions under the war risk compensation scheme.	100	...	...	100	...	...	100	186	86	...
		Special pensions connected with war.	...	...	...	...	1,000	...	1,000	923	...	72
		(B) Deduct—amount of pension chargeable to Irrigation Department.	...	...	...	...	...	...	...	52,570	...	52,570
		Rounding . . . .	—100	...	...	—100	...	...	—100	...	...	—100
		Total	3,52,000	...	...	3,52,000	39,580	29,865	3,61,715	3,07,286	10,667	65,096
Deficiency of actual expenditure as compared with net grant Rs.										54,429		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The reduction of Rs. 10,000 in the original grant appears to have been made without taking into account the total liabilities for the year.

(B) The Government of India having decided with the approval of the Secretary of State that pensionary charges of Commercial Department should with effect from 1st April 1923 be brought to account under the appropriate Commercial heads of account concerned instead of being adjusted under the general head "45—Superannuation Allowances and Pensions" such charges calculated at certain percentages in the case of the Irrigation Department were adjusted under "5—Miscellaneous Irrigation Expenditure" by reduction of expenditure under 45—Superannuation, etc." The appropriation of Rs. 66,000 provided under "15(3) (A) Miscellaneous Irrigation Expenditure" (*vide* Appropriation Account on page 43) to meet pensionary charges of the irrigation establishments should have been shown as a deduct entry under "45—Superannuation and Allowances" so as to enable the expenditure to be compared with the gross as well as the net grant.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legis- lature.		Total.	Modifications sanctioned by other competent Authorities.		Net Grant available for ex- penditure.	Actual ex- penditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47. —North- West Frontier Province.	46.—Stationery and Printing.	Stationery purchased in the country.	Rs. 37,700	Rs. ...	Rs. 432	Rs. 37,268	Rs. 156	Rs. 660	R. 36,764	Rs. 36,578	Rs. ...	Rs. 186
		(A) Government Presses .	66,000	...	300	65,700	1,998	2,685	65,013	42,370	...	22,643
		(B) Deduct—cost of paper, etc., recoverable from other Department.	24,000	...	...	21,000	...	...	24,000	...	24,000	...
		(C) Printing at private presses.	6,700	...	...	6,700	3,000	...	9,700	1,794	...	7,906
		(D) Lithography . . .	27,600	..	...	27,600	4,534	2,000	30,134	18,562	...	11,572
		(E) Stationery supplied from Central Stores.	..	...	...	...	...	...	...	44,105	44,105	...
		Total .	1,14,000	...	732	1,13,268	9,638	5,345	1,17,611	1,43,409	68,105	42,307
Excess of actual expenditure as compared with net grant Rs.										25,793		

*Explanation of the causes of variation between Expenditure and Grant.*

(A & B) The cost of paper recoverable from other departments has been adjusted in reduction of the expenditure under the primary unit "Supplies and Services" under "Government Presses" instead of being taken against the head "Deduct cost of paper, etc., recoverable from other departments." The excess under the latter head is mostly counter-balanced by the saving under the former head.

(C) The saving is due partly to the erroneous adjustment of certain charges amounting to Rs. 4,243 under the minor head "Lithography" and partly to the grant having proved an over estimate.

(D) The saving indicates that the sanctioned grant has proved too large inasmuch as the actual saving under this head after taking into account Rs. 4,243 referred to in (C) above amounts to Rs. 15,815 against the net grant of Rs. 30,134.

(E) Represents cost of stationery supplied to the North-West Frontier Province from the Calcutta Central Stores. Under revised orders no account adjustment is necessary in respect of stationery supplied directly from Central Stores to Central Departments.

But the Controller of Printing, Stationery and Stamps, however, according to past practice communicated the cost of supplies to that Province and accordingly adjustment was made by debiting the amount to the North-West Frontier Province and crediting it to the Accountant-General, Central Revenues. But as provision for supplies to that Province was included in the Central Demands for grants, the above adjustment made in 1923-24 was ordered by the Auditor-General to stand. The question of the method of adjustment to be adopted in future is, however, under consideration.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47. —North-West Frontier Province.	47.—Miscellaneous.	Assignment and compensations.	100	...	...	100	...	...	100	...	...	100
		Contribution . . .	3,000	..	...	3,000	50,250	...	53,250	52,524	...	726
		Irrecoverable temporary loans written off.	...	...	...	...	...	...	...	50	50	...
		(A) Rewards for proficiency in oriental languages and allowance to Language Examination Committee.	3,000	...	...	3,000	...	56	2,944	...	...	2,944
		Donations for charitable purposes.	1,800	...	...	1,800	...	...	1,800	1,180	...	614
		Rewards for destruction of wild animals	500	...	..	500	..	...	500	164	...	316
		Petty Establishment .	50,500	...	608	49,892	3,000	621	52,271	49,525	...	2,746
		Darbar Presents and allowances to Vakils.	14,000	.	...	14,000	..	...	14,000	13,994	...	6
		Miscellaneous charges of Patients at Kasauli.		...	...	...	400	..	400	367	...	33
		Annual stipends to holders of literary titles.	100	...	...	100	.	...	100	100	...	...
		(4) Miscellaneous and un-seen charges.	20,000	...	...	20,000	12,000	17,370	14,630	1,161	...	13,469
		Total .	93,000	...	608	92,392	65,850	18,047	1,39,995	1,19,091	50	20,954
Deficiency of actual expenditure compared with net grant Rs.										20,904		

*Variations between the Original and the Net Grants.*

The increase in the net grant as compared with the original grant is chiefly due to the reappropriation of Rs. 50,250 to this head from "8—Forest—Conservancy and Works"—*vide* explanations of variations given under the appropriation account relating to the latter head on page 169 of the report.

*Explanation of the causes of variation between Expenditure and Grant.*

A.—This minor head having been abolished, the rewards paid to Government servants are now treated as contingent charges of the departments to which the officers belong and the allowances to Committees are shown under "37—Miscellaneous Departments—Examination." This accounts for no expenditure having been shown under this head.

B.—The saving is mainly due to the non-utilisation in full of the grant of Rs. 10,000 provided for objects deserving special assistance from public funds. The question of expenditure from this grant depends upon the applications for special assistance which may be received during the year.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grants.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47. —North- West Frontier Province.	(A) V.—Land Revenue	Refunds	2,000	...	...	2,000	...	...	2,000	9,618	7,618	...
	(B) VI.—Excise	Do.	...	...	...	...	...	...	...	1,267	1,267	...
	(C) VIII.—Forest	Do.	7,000	...	...	7,000	...	...	7,000	405	...	6,595
	IX.—Registration	Do.	...	...	...	...	...	...	...	18	18	...
	XIII.—Irrigation	Do.	...	...	...	...	...	...	...	323	323	...
	(D) XIX.—Police	Do.	2,000	...	...	2,000	...	...	2,000	101	...	1,899
	XXVI.—Miscellaneous Department	Do.	...	...	...	...	...	...	...	7	7	...
	(E) XXXIII.—Receipts in aid of super-annuation.	Do.	2,000	...	...	2,000	...	...	2,000	155	...	1,845
	(F) XXXV.—Miscellaneous	Do.	1,000	...	...	1,000	...	...	1,000	11,278	10,278	...
		TOTAL	14,000	...	...	14,000	...	...	14,000	23,205	19,541	10,336
Excess of actual expenditure compared with net grant Rs.										9,205		

*Explanation of the causes of the variation between Expenditure and Grant.*

A.—The sanctioned estimate has proved to be inadequate as is evident from the fact that in the revised estimate, Rs. 13,000 were shown in place of the original budget of Rs. 2,000.

B.—No appropriation was obtained to cover the payments.

C, D and E.—The provision made in the budget has in each case proved to be an over estimate.

F.—See remarks at B relating to Appropriation Account of Refunds—Punjab (Central) on page 165.



## BALUCHISTAN.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 48. Baluchistan	2.—Taxes on Income.	Collection of Income-tax.	13,520	...	...	13,520	...	1,050	12,470	10,420	...	2,050
		For rounding	+480	...	...	+480	...	...	+480	...	...	480
		Total	14,000	...	...	14,000	...	1,050	12,950	10,420	...	
	4.—Opium	Other Opium Agencies, etc.	250	...	...	250	...	...	250	1	...	249
		For rounding	—250	...	...	—250	...	...	—250	...	250	...
		Total	...	...	..	...	...	...	..	1		
	5.—Land Revenue.	Charges of Administration.	1,95,970	...	...	1,95,970	3,610	18,227	1,81,353	1,81,367	14	...
		Charges on account of Land Revenue Collection.	7,290	...	...	7,290	...	1,810	5,480	5,815	335	...
		Land Records	95,040	...	...	95,040	1,213	1,700	94,553	94,063	...	490
		Assignments and Compensations.	11,660	...	...	11,660	...	...	11,660	11,542	...	118
		For rounding	+40	...	...	+40	..	...	+40	...	...	40
		Total	3,10,000	...	...	3,10,000	4,823	21,737	2,93,056	2,92,787		
	6.—Excise	District Executive Establishment.	9,130	...	...	9,130	600	265	9,465	8,090	...	1,375
		Distilleries	8,330	...	...	8,330	565	1,700	7,195	7,396	201	...
		Loss by dryage and wastage of opium.	100	...	...	100	...	100	...	...	...	...
		For rounding	—560	..	..	—560	...	...	—560	...	560	...
		Total	17,000	...	...	17,000	1,165	2,065	16,100	15,486		
	7.—Stamps—											
		Non-Judicial										
		Charges for the sale of stamps.	1,680	...	...	1,680	...	...	1,680	1,611	...	69
		Judicial										
		Do.	600	...	...	600	800	...	1,400	939	...	461
		Discount on plain paper.	100	..	...	100	200	...	300	222	...	78
		For rounding	—380	...	...	—380	...	...	—380	...	380	...
		Total	2,000	...	...	2,000	1,000	...	3,000	2,772		
		Total carried over	3,43,000	...	..	3,43,000	6,988	21,852	3,25,136	3,21,466	1,740	5,410

## BALUCHISTAN.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 48 Baluchistan—contd.		Total—Brought forward.	3,43,000	...	...	3,43,000	6,988	24,852	3,25,136	3,21,466	1,740	5,410
	8.—Forest	A. Conservancy and Works.	7,190	...	...	7,190	2,000	..	9,190	5,454	...	3,736
		B. Establishment	31,910	...	...	31,910	4,100	6,320	29,720	25,986	...	3,734
		For rounding	—130	...	...	—130	...	...	—130	...	130	...
		Total	39,000	...	...	39,000	6,100	6,320	38,780	31,440	...	...
	9.—Registration.	District Charges	3,000	...	...	3,000	60	...	3,060	2,750	...	310
		Interest on Indian Civil Service Provident Fund.	1,000	...	...	1,000	...	..	1,000	628	...	372
	20.—Interest on other obligations.	Interest on General Provident Fund.	13,000	...	...	13,000	...	..	13,000	9,769	...	3,231
		Total	14,000	...	...	14,000	...	...	14,000	10,397	...	...
	22.—General Administration.	General Establishment.	23,840	...	...	23,840	4,900	10	28,730	28,483	...	247
		Other Establishment Works . . . . .	1,47,380	...	...	1,47,380	7,795	7,900	1,47,875	{ 85,079 } { 58,113 }	...	4,600
		For rounding	—220	...	...	—220	...	...	—220	...	220	...
		Total	1,71,000	...	...	1,71,000	12,695	7,310	1,76,385	1,71,675	...	...
	24.—Administration of Justice.	Law Officers . . . . .	2,000	...	...	2,000	500	2,000	500	500	...	...
		Civil and Sessions Courts.	19,010	...	...	19,010	330	1,075	18,265	16,342	...	1,923
		Criminal Courts . . . . .	18,030	...	...	18,030	1,158	1,345	17,813	15,627	...	2,186
		For rounding	—40	...	...	—40	...	...	—40	...	40	...
		Total	39,000	...	...	39,000	1,988	4,420	36,568	32,469	...	...
	25.—Jails etc.	Jails . . . . .	1,02,450	...	...	1,02,450	3,642	21,772	81,320	73,174	...	8,146
		Jail Manufacture . . . . .	1,500	...	...	1,500	1,900	...	3,400	3,086	...	...
		For rounding	—950	...	...	—950	...	...	—950	...	950	...
		Total	1,03,000	...	...	1,03,000	5,542	21,772	83,770	76,260	...	...
		Total—Carried over . . . . .	7,12,000	...	...	7,12,000	33,373	67,674	6,77,699	6,46,457	3,080	31,242

## BALUCHISTAN.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 48 Baluchistan —contd.		Brought forward	7,12,000	.	...	7,12,000	33,373	67,674	6,77,699	6,46,457	3,060	34,322
	26.—Police	District Executive Force.	11,86,000	(a) 19,724	...	12,05,724	55,645	99,866	11,61,503	11,04,431	..	57,072
	30.—Scientific Departments.	Museum . . . .	8,410	..	...	8,410	...	474	7,936	7,573	...	863
		Exploration of Petroleum, Coal and Minerals.	2,080	...	...	2,080	260	...	2,290	2,322	32	...
		Donation to Scientific Societies.	150	...	...	150	...	..	150	...	...	150
		For rounding .	—590	...	...	—590	...	...	—590	...	590	...
		Total .	10,000	..	...	10,000	260	474	9,736	9,695		
	31.—Education			(a)								
	Secondary.	Government Secondary Schools.	73,000	6,350	...	79,350	...	2,260	77,090	78,299	...	3,791
		Direct Grants to Non-Government Secondary Schools.	7,000	...	...	7,000	17,291	...	21,291	24,069	...	202
	Primary	Government Primary Schools.	70,870	...	..	70,870	...	6,430	64,440	62,577	...	1,863
		Direct Grants to Non-Government Primary Schools.	10,700	...	...	10,700	9	3,400	7,809	7,582	223	...
	Special .	Government Special Schools.	6,500	...	...	6,500	...	1,480	5,020	4,844	...	676
		Direct Grants to Non-Government Special Schools.	8,100	...	...	8,100	6,950	...	15,050	14,971	...	79
	General	Inspection . .	17,340	...	...	17,340	1,200	...	16,540	17,026	...	1,512
		Scholarships . .	30,470	...	...	30,470	1,100	3,000	28,570	28,616	46	...
		Miscellaneous .	4,640	...	...	4,640	...	4,640	...	...	..	..
		For rounding .	+880	...	...	+380	...	...	+380	...	...	880
		Total .	2,29,000	6,350	...	2,35,350	26,550	21,210	2,40,690	2,32,456		
		Total—carried over .	21,37,000	26,074	...	21,63,074	1,15,828	1,80,224	20,89,678	19,98,239	3,971	1,00,410

(a) Voted by the Legislative Assembly on 20th February 1924.

## BALUCHISTAN.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 48 Baluchistan—contd.	32.—Medical	Brought forward	21,37,000	26,074	...	21,63,074	1,15,828	1,80,224	20,89,678	19,93,239	3,971	1,00,410
		Medical Establish-ment.	24,950	...	...	24,950	300	790	24,460	21,013	...	3,447
		Hospitals and Dispensaries.	2,58,790	...	...	2,58,790	12,906	12,856	2,58,240	2,19,769	...	38,471
		Lunatic Asylum	3,000	...	...	3,000	258	...	3,258	3,258	...	...
		For rounding	—740	...	...	—740	...	..	—740	...	740	...
		Total	2,86,000	...	...	2,86,000	12,864	13,646	2,85,218	2,44,040		
	33.—Public Health.	Public Health Estab-lishment.	10,600	...	...	10,600	600	1,283	9,917	8,659	...	1,258
		Grants for Public Health purposes.	3,600	...	...	3,600	8,000	...	11,600	11,600	...	...
		For rounding	—200	...	...	—200	...	...	—200	...	200	...
		Total	14,000	...	...	14,000	8,600	1,283	21,317	20,259		
	34.—Agriculture.	Agriculture	22,140	...	...	22,140	25	4,100	18,065	16,619	...	1,44
		Veterinary charges	58,060	...	...	58,060	8,418	11,838	54,640	51,200	...	3,44
		For rounding	—200	...	...	—200	...	...	—200	...	200	...
		Total	80,000	...	...	80,000	8,443	15,938	72,505	67,819		
	37.—Miscellaneous Departments.	Examination	2,400	...	...	2,400	...	...	2,400	1,387	...	1,01
		Provincial Statistics	1,170	...	...	1,170	588	324	1,434	1,381	...	1
		For rounding	+ 430	...	...	+ 430	...	...	+ 430	...	...	4
		Total	4,000	...	...	4,000	588	324	4,264	2,718		
		Total carried over	25,21,000	26,074	...	25,47,074	1,46,323	2,20,415	24,72,982	23,28,075	5,111	1,50,0

## BALUCHISTAN.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 48 Baluchistan —contd.	33.—Currency	Brought forward .	25,21,000	26,074	...	25,47,074	1,46,323	2,20,416	24,72,982	23,28,076	5,111	1,50,018
		Charges for remittance of treasure.	3,600	...	...	3,600	...	600	3,000	368	...	2,632
		For rounding .	+400	...	...	+400	...	...	+400	...	...	400
		Total .	4,000	...	...	4,000	...	600	3,400	368		
	45.—Superannuation Allowances, etc.	Superannuation and Retired Allowances.	60,000	...	...	60,000	10,000	...	70,000	82,187	12,187	...
		Commuted value of pensions.	10,000	...	...	10,000	...	...	10,000	8,184	...	1,816
		Compassionate allowances.	200	..	...	200	...	...	200	148	...	62
		Gratuities .	1,000	...	...	1,000	...	...	1,000	...	...	1,000
		For rounding .	—200	...	...	—200	...	...	—200	...	200	...
		Total .	71,000	...	...	71,000	10,000	...	81,000	90,519		
	46.—Stationery and Printing.	Government Presses .	780	...	...	780	...	...	780	780	...	...
		Printing at Private Presses.	220	...	...	220	...	...	220	219	...	1
		Total .	1,000	...	...	1,000	...	...	1,000	999		
		Total Carried over .	25,97,000	26,074	...	26,23,074	1,56,323	2,21,016	25,58,382	24,19,961	17,498	1,55,919

## BALUCHISTAN.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		TOTAL.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	25,97,000	26,074	...	26,23,074	1,56,323	2,21,015	25,58,382	24,19,961	17,498	1,55,919
Grant No. 48 Baluchistan —concl'd.	47—Miscellaneous.	Miscellaneous compensations.	2,400	...	...	2,400	1,180	...	3,580	2,685	...	845
		Contributions ..	10,000	...	...	10,000	...	10,000	...	...	...	...
		Donation for charitable purposes.	3,200	...	...	3,200	45	1,220	2,025	1,685	...	340
		Charges on account of European vagrants.	220	...	...	220	551	...	771	743	...	28
		Rewards for destruction of wild animals.	600	..	...	600	505	40	1,065	1,164	99	...
		Irrecoverable temporary loans written off.	500	(a) 32,000	...	32,500	34,516	...	67,016	65,985	...	1,031
		Miscellaneous and unforeseen charges.	2,100	...	...	2,100	...	...	2,100	2,100	...	...
		Miscellaneous charges for treatment of patients at the Pasteur Institute.	400	...	...	400	...	190	210	86	...	124
		Darbar presents and allowances to Vakeels	56,000	...	...	56,000	140	30	56,110	55,900	..	210
		Cost of Books and Publications ...	100	...	...	100	...	100	...	..	...	...
		For rounding ...	+480	...	...	+480	...	...	+480	...	...	480
		Total	76,000	32,000	...	1,08,000	36,887	11,550	1,33,307	1,30,348		
	V.—Land Revenue.	Refunds	5,400	...	...	5,400	1,855	...	7,255	3,331	...	3,924
	VI.—Excise...	"	4,000	...	...	4,000	21,450	...	25,450	25,450	...	...
	XVI.—Interest	"	...	...	...	...	930	...	930	1,706	776	...
	XIX.—Police.	"	...	...	...	...	...	...	...	22	22	...
	XXVI.—Misc. Departments.	"	...	...	...	...	70	...	70	50	...	20
	XXXV.—Miscellaneous.	"	1,000	...	...	1,000	...	...	1,000	220	220	...
		For rounding	—400	...	...	—400	...	...	—400	...	400	...
		Total	10,000	...	...	10,000	24,305	...	34,305	31,779		
		For rounding	...	—74	...	—74	...	...	—74	...	74	...
		Grand Total—Baluchistan	26,83,000	58,000	...	27,41,000	2,17,515	2,32,595	27,25,920	25,82,088	19,089	1,62,921

Deficiency of actual expenditure as compared with net grant. Rs. 1,43,832

(a) Voted by the Legislative Assembly on 20th February 1924.

## BALUCHISTAN.

*Explanation of the causes of variation between Expenditure and Grant.*

25.—*Jails etc.—Jails.*—Savings occurred under the unit "Supplies and Services." The original grant under the head was reduced by the Local Administration by 21 on progress of actuals. Later actuals, however, indicate that it was susceptible of further reduction.

26.—*Police District Executive Force.*—Lower actuals under almost all the units of appropriation explain the deficiency in the final actuals as compared with the net grant. The main items of savings occurred under "Pay of Officers" (10), "Pay of Establishment" (26) and "Allowances etc." (15).

32.—*Medical.*—A lump reduction of 30 out of 47 recommended by the Retrenchment Committee under the Medical Budget as a whole was originally accepted and shown in the Demand Statement for 1923-24, under "Hospital and Dispensaries," the original grant under which was accordingly reduced from 2,89 to 2,59. Subsequently the Foreign and Political Department with a view to completing the total cut of 47 as well as to effect further savings of 9 under Medical Budget as a whole desired that the actual expenditure on Medical should be kept within the limit of 3,00 as detailed below; although the original grant was not actually reduced:—

Non-voted	. 40
Voted	. 2,60
Total	. 3,00

The final actuals under "Medical" (voted) amounted to 2,44 against 2,60 and the further saving of 16 was due to curtailment of expenditure under various heads to effect economy.

45.—*Superannuation etc.—Superannuation and Retired Allowances.*—The original grant under the head was supplemented by 10 on progress of actuals but this proved inadequate owing to the fluctuating character of the charges.

Variations under other heads do not call for any special remarks.

## DELHI.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 49 Delhi			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2.—Taxes on Income.	Collection of Income-Tax.	15,000	...	..	15,000	2,940	...	17,940	17,580	...	360
	5.—Land Revenue.	Charges of Administration.	3,700	...	.	3,700	...	500	3,200	1,495	...	1,705
		Land Records . .	35,210	...	...	35,210	...	1,020	34,190	34,281	91	...
		For rounding . .	+90	.	...	+90	...	+50	..	...	...	...
		Total . .	39,000	..	.	39,000	..	1,610	37,390	35,776		
	6.—Excise .	District Executive Establishment.	14,000	..	...	14,000	...	2,670	11,330	11,179	...	151
	7.—Stamps—											
	Non-Judicial .	(i) Superintendence .	1,950	...	...	1,950	...	...	1,950	1,575	...	375
		(ii) Charges for sale of Stamps.	8,000	.	..	8,000	...	...	8,000	4,643	...	3,357
	Judicial .	(i) Do. .	1,750	...	...	1,750	...	...	1,750	1,712	...	38
		(ii) Discount on Plain Paper.	250	...	..	250	...	...	250	197	...	53
		For rounding . .	+50	...	...	+50	...	+50	...	...	..	...
		Total . .	12,000	...	...	12,000	...	50	11,950	7,627		
	9.—Registration.	District charges .	8,000	..	...	8,000	1,740	...	9,740	9,093	...	647
	22.—General Administration—											
	Heads of Provinces.	Chief Commissioner .	52,090	(a) 4,000	...	56,090	1,758	...	57,848	52,970	...	4,878
	Secretariat and Headquarters Establishment.	Local Fund Audit Establishment.	5,010	...	...	5,010	...	...	5,010	4,776	...	264
	District Administration.	General Establishment.	1,77,030	A 25,000	...	2,02,030	...	6,320	1,95,210	1,86,767	..	8,443
		For rounding . .	—160	...	...	—160	...	...	—160	...	160	...
		Total . .	2,31,000	29,000	...	2,60,000	1,758	6,320	2,57,938	2,41,513		
	24.—Administration of Justice.	Law Officers . .	8,450	...	..	8,450	4,694	...	13,144	12,040	...	1,104
		Civil and Sessions Courts.	87,220	...	...	87,220	10,081	.	97,301	90,720	...	6,581
		Courts of Small Causes	21,690	...	...	24,690	669	...	25,359	24,395	...	964
		Criminal Courts .	11,240	...	...	11,240	6,870	.	18,110	17,255	...	855
		For rounding . .	+400	...	...	+400	...	+400	...	...	...	...
		Total . .	1,32,000	...	.	1,32,000	22,314	400	1,53,914	1,44,410		
	25.—Jails, etc.	Jails . . . .	1,06,880	...	...	1,06,880	2,228	...	1,09,108	1,07,268	...	1,840
		Jail Manufacture .	10,000	...	...	10,000	...	...	10,000	6,954	...	3,046
		For rounding . .	+120	...	...	+120	...	...	+120	...	...	120
		Total . .	1,17,000	...	...	1,17,000	2,228	..	1,19,228	1,14,222		
		Total Carried over .	5,71,000	29,000	...	6,00,000	30,980	11,550	6,19,430	5,84,400	251	35,281

(a) Voted by the Legislative Assembly on 20th February 1924.



## DELHI.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 49—Delhi	28.—Police	Total Brought forward	5,71,000	29,000	...	6,00,000	30,950	11,550	6,19,430	5,81,400	251	35,281
		District Executive Force.	6,93,100	(a) 4,000	...	6,97,400	...	12,680	6,84,720	6,74,227	...	10,493
		Railway Police	67,000	...	...	67,000	...	...	67,000	55,684	...	11,316
		Cattle Pound	50	(b) ...	...	50	...	...	50	42	...	8
		Lump reduction by then Retrenchment Committee.	—5,110	5,110	(a) ...	...	...	...	...	...	...	...
		For rounding	+660	...	(a) 110	+550	...	660	—110	...	110	...
		Total	7,56,000	9,120	110	7,65,000	...	13,310	7,51,660	7,29,953		
	30.—Scientific Departments.	Hydro-Electric Surveys	4,000	...	...	4,000	...	2,911	1,059	905	...	151
	31.—Education											
	A.—University	Grants to Delhi University.	65,000	...	...	65,000	...	...	65,000	65,000	...	...
		Grants to Non-Government Arts Colleges	61,500	(a) 25,000	...	86,500	...	...	86,500	92,142	5,642	...
	B.—Secondary	Government Secondary Schools.	51,010	...	...	51,010	...	20	51,020	45,431	...	5,589
		Direct Grants to Non-Government Secondary Schools.	1,17,250	(a) 25,000	...	1,12,250	...	1,318	1,40,932	1,53,706	12,774	...
		Grants to Local Bodies for Secondary Education.										
	C.—Primary	Government Primary Schools.	2,750	...	...	2,750	...	50	2,700	1,653	...	1,047
		Direct Grants to Non-Government Primary Schools.	8,000	...	...	8,000	4,106	6,840	5,266	1,523	...	3,74
		Grants to Local Bodies for Primary Education.	1,06,300	...	...	1,06,300	7,894	...	1,14,194	1,14,832	638	...
	D.—Special	Government Special Schools.	16,680	...	...	16,680	...	440	16,240	10,249	...	5,99
		Direct Grants to Non-Government special Schools	...	...	...	...	...	...	...	406	406	...
	E.—General	Inspection	20,820	...	...	20,820	...	2,580	18,240	17,386	...	85
		Scholarship	21,650	...	...	21,650	...	5,717	16,933	13,214	...	2,71
		Reserve	...	...	...	...	16,875	...	16,875	...	...	16,87
		Miscellaneous	5,500	...	...	5,500	...	...	5,500	4,360	...	1,14
		For rounding	+510	...	...	+510	...	...	+510	...	...	51
		Total 31	4,77,000	50,000	...	5,27,000	28,875	16,965	5,38,910	5,19,902		
		Total Carried over	18,08,000	88,110	110	18,96,000	59,855	44,766	19,11,089	18,35,160	19,821	95,75

(a) Voted by the Legislative Assembly on 20th February 1924.

(b) Represents portion of the lump out of Rs. 60,000 made by the Retrenchment Committee subsequently restored to the Legislative Assembly.

## DELHI.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Not Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 49.—Delhi.	32.—Medical.	Brought forward .	18,08,000	88,110	110	18,96,000	59,855	44,766	19,11,039	18,35,160	19,821	95,7
		Medical Establish-ment.	24,200	...	...	24,200	3,659	...	27,859	26,814	...	1,0
		Hospitals and Dispensaries.	64,580	..	...	64,580	17,986	...	82,566	74,400	...	8,1
		Grants for medical purposes.	2,05,000	...	.	2,05,000	..	...	2,05,000	2,05,000	...	...
		Medical College and Schools.	1,000	...	...	1,000	...	...	1,000	220	...	7
		For rounding .	+ 220	.	..	+ 220	.	.	+ 220	...	...	;
		Total .	2,95,000	...	...	2,95,000	21,645	...	3,16,645	3,06,434	...	
	33.—Public Health.	Expenses in connection with Epidemic Diseases.	13,320	...	.	13,320	...	535	12,785	14,067	1,282	..
		Grants for Public Health purposes.	65,050	...	...	65,050	...	28,951	36,099	29,838	...	6,1
		Works Outlay .	..	...	...	...	...	...	...	582	582	.
		For rounding .	+ 630	...	...	+ 630	...	...	+ 630	...	...	
		Total .	73,000	..	...	79,000	...	29,486	49,514	44,487		
	34.—Agriculture.	Agriculture .	4,150	...	1...	4,150	10	...	4,160	4,027	.	
		Veterinary Charges .	1,610		..	1,610	3,500	..	5,110	2,810	...	2
		Co-operative Credit .	5,940	.	...	5,940	610	..	6,550	5,486	...	1
		For rounding .	+ 300	...	...	+ 300	...	...	+ 300	...	...	
		Total .	12,000	...	...	12,000	4,120	...	16,120	12,323	...	
	35.—Industries	Industries .	3,000	...	..	3,000	..		3,000	4,534	1,534	
	37.—Miscellaneous Departments.	Inspector of Factories	100	...	...	100	...	.	100	175	75	
		For rounding .	—100	...	...	—100	...	...	—100	...	100	
		Total .	...	...	...	..	...	...	...	175		
	38.—Currency	Charges for remittance of Treasure.	9,110	...	...	9,110	...	5,200	3,910	4,054	141	
		For rounding .	—110	...	...	—110	...	...	—110	...	110	
		Total .	9,000	...	...	9,000	...	5,200	3,800	4,054		
		Total carried over .	22,06,000	88,110	110	22,94,000	85,620	79,452	23 00,168	22,07,167	23,648	1,14

## DELHI.

*Appropriation Accounts of Grants (Voted) by Minor Heads.*

Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
			Addition.	Reduction.		Addition.	Reduction.				
2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	22,06,000	88,110	110	22,91,000	85,620	79,452	23,00,168	22,07,167	23,618	1,16,649
45.—Superannuation Allowances and Pensions.	Superannuation and retired allowances.	2,46,000	...	...	2,46,000	...	...	2,46,000	1,87,743	...	58,257
	Compassionate Allowances.	2,000	...	...	2,000	...	...	2,000	211	...	1,789
	Gratuities	300	...	...	300	...	...	300	9,376	9,076	...
	Commuted value of Pensions.	17,000	...	...	17,000	...	...	17,000	5,020	...	11,980
	Special Pension in connection with war 1914.	...	...	...	...	...	...	...	60	60	...
	For rounding	—300	...	...	—300	...	...	—300	...	300	...
	Total	2,65,000	...	...	2,65,000	...	...	2,65,000	2,92,130		
46.—Stationery and Printing.	Government Presses	5,270	...	...	5,270	...	...	5,270	817	...	4,453
	Printing at Private Presses.	3,100	...	...	3,100	1,490	...	4,530	4,320	...	210
	Lithography	2,010	...	...	2,010	60	...	2,070	492	...	1,578
	For rounding	—380	...	...	—380	...	...	—380	...	380	...
	Total	10,000	...	...	10,000	1,490	...	11,490	5,629		
	Total carried over	24,91,000	88,110	110	25,69,000	87,110	79,452	25,76,658	24,15,226	33,484	1,94,916

## DELHI.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 49.—Delhi	47.—Miscellaneous.	Brought forward	24,81,000	88,110	110	25,69,000	87,110	79,452	25,76,658	24,15,226	33,434	1,94,916
		Donation for charitable purposes.	2,650	...	...	2,650	...	250	2,400	3,026	626	...
		Charges on account of European vagrants.	400	...	...	400	270	...	670	673	3	...
		Rewards for the destruction of wild animals.	50	...	...	50	...	...	50	10	...	40
		Petty Establishment	70,630	...	...	70,630	2,600	...	73,230	66,130	...	7,100
		Contributions . . .	2,55,000	...	...	2,55,000	4,324	5,358	2,53,966	2,49,445	...	4,521
		Miscellaneous compensations.	6,000	...	...	6,000	...	...	6,000	5,125	...	875
		Rent, rates and taxes	1,900	...	...	1,900	200	...	2,100	2,031	...	69
		Miscellaneous and Unforeseen Charges.	...	...	...	...	60	...	60	103	43	...
		Charges in connection with the visit of His Royal Highness the Prince of Wales	...	...	...	...	...	...	...	—7,104	...	7,104
		Charges in connection with the visit of His Royal Highness the Duke of Connaught	...	...	...	...	...	...	...	...	630	...
		For rounding	—630	...	...	—630	...	...	—630	...	...	...
		Total	3,36,000	...	...	3,36,000	7,454	5,608	3,37,840	3,19,489	...	...
	V.—Land Revenue.	Refunds . . .	500	...	...	500	...	...	500	100	...	400
	VI.—Excise . . .	Do. . . . .	1,000	...	...	1,000	...	...	1,000	...	...	1,000
	IX.—Registration.	Do. . . . .	120	...	...	120	...	...	120	74	...	4
	XIX.—Police	Do. . . . .	200	...	...	200	...	...	200	87	...	11
	XXI.—Education.	Do. . . . .	...	...	...	...	...	...	...	6	...	6
	XXII.—Medical	Do. . . . .	150	...	...	150	...	...	150	...	...	15
	XXXV.—Miscellaneous.	Do. . . . .	14,000	...	...	14,000	...	...	14,000	3,880	...	10,120
		For rounding	30	...	...	30	...	...	30	...	...	30
		Total	16,000	...	...	16,000	...	...	16,000	4,147	...	...
		GRAND TOTAL	28,33,000	88,110	110	29,21,000	94,564	85,060	29,30,504	27,35,812	34,792	2,26,184
Deficiency of actual expenditure as compared with net Grant Rs. . .											1,91,692	

The excess of Rs. 9,504 in Col. (10) over the total grant voted by the Legislative Assembly is made up of :—  
 (A) Allotments sanctioned by the Finance Department out of the reserve provision at their disposal Rs. 11,094  
 (B) Less amount surrendered to government during the year... 1,500

Rs. 9,504

## DELHI.

*Explanation of the causes of variation between Expenditure and Grant.*

22.—*General Administration—General Establishment.*—Savings occurred under the unit "Pay of Establishment" and were due to the supplementary grant of 25 sanctioned by the Legislative Assembly for the revision of pay of the non-gazetted establishment not having been fully utilised.

24.—*Administration of Justice—Civil and Session Court.*—Smaller charges under the unit "Pay of Establishment" (5) chiefly explain the variation under the head.

26.—*Police—District Executive Force.*—Reduction in strength in Police Force effected during the year mainly accounts for the savings in the final actuals as compared with the net grant under the head.

*Railway Police.*—Savings under the head were due to lesser demand on the part of the Punjab Government for Railway Police, employed in Delhi, than was provided for in the Budget.

31.— <i>Education—University—</i>	} The excesses were due mainly to the payment of instalments for March (payable in the following financial year) during the year under review owing to the change in system under which payments of grants are to be made quarterly in advance. The excesses in question are nearly covered by the amount of Rs. 16,875 kept by the Chief Commissioner under reserve from savings under other heads for further allotment; but excesses occurred at the end of the year leaving no time for obtaining necessary transfer of funds.
<i>Direct grants to non-Government Arts College.</i>	
<i>Secondary—</i>	
<i>Direct grants to non-Government Secondary Schools.</i>	
<i>Grants to local Bodies for Secondary Education.</i>	
<i>General—Reserve.</i>	

*Government Secondary Schools.*—Savings occurred under the unit "Pay of Establishment" mainly on account of nonutilisation of the full provision of 6 for New Cantonment Middle School.

*Government Special Schools.*—Saving occurred under almost all the units of appropriation chiefly under "Supplies and Services" (2) and "Contingencies" (2).

32.—*Medical—Hospital and Dispensaries.*—On the recommendation of the Retrenchment Committee a grant of 65 was sanctioned against a demand of 80. The grant was found to be inadequate and to meet anticipated excess under the head, an allotment of 8 was made by the Finance Department from the reserve at their disposal and also a reappropriation amounting to 10 was sanctioned by the Chief Commissioner from ascertained savings under other heads. The additional allotment of 18 thus provided was not, however, fully utilised. This explains the variation.

33.— <i>Public Health—</i>	} Increased contingent charges during the closing months of the year due to outbreak of Plague account for the excess under the heads.
<i>Expenses in connection with epidemic diseases.</i>	

*Grants for Public Health purposes.*—Savings occurred under unallotted grant. The grant under the head was reduced by 23 (column 9) on progress of actuals to meet excesses under other heads. Final actuals, however, indicate that it was susceptible of further reduction.

35.—*Industries—Industries.*—The charge recorded under the head represents amount payable to the Punjab Government on account of share of cost of the post of Industrial Surveyor employed at Delhi under that Government. The excess is caused by the Punjab Government having debited more than was provided in the Budget at their instance. The matter, however, is still under correspondence.

45.— <i>Superannuation Allowances and Pension—</i>	} The Budget included provision for pensions of the Commercial Departments, the adjustment of which was not, however, made under this head.
<i>Superannuation and Retired Allowances.</i>	

*Gratuities.*—The excess occurred in the accounts for February and March 24 owing to the payment of 8, when it was too late to take any action for further allotment.

*Commuted value of Pensions.*—The provision was made for expenditure likely to be incurred, but it fell short of expectation owing to the fluctuating nature of the charge.

47.—*Miscellaneous—Petty Establishments.*—The estimate of the Local Administration under the head proved a little too high.

<i>Charges on account of H. R. H. the Prince of Wales.</i>	} The amount represents the recoveries made during the year by the disposal of materials purchased for Royal visits in previous years and adjusted as reduction of charge.
<i>Do. H. R. H. the Duke of Connaught—</i>	

XXXV.—*Miscellaneous—Refunds.*—Savings are due to smaller payments than anticipated. The charges adjusted under the head being of a fluctuating character probable requirements cannot be accurately foreseen.

Variations under other heads are unimportant and call for no special remarks.

## COORG.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any)	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 50.—Coorg.	5.—Land Revenue.	Charges of Administration.	Rs. 73,130	Rs. ...	Rs. ...	Rs. 73,130	Rs. 600	Rs. 3,130	Rs. 70,600	Rs. 61,670	Rs. ...	Rs. 8,930
		Land Records . .	70,780	...	...	70,780	1,990	1,000	71,770	71,409	...	361
		For rounding . .	—680	...	...	—680	...	...	—680	...	680	...
		Total . .	1,43,230	...	...	1,43,230	2,590	4,130	1,41,690	1,33,079	...	...
	6.—Excise	District Executive Establishment.	3,970	...	..	3,970	1,250	250	4,970	4,788	...	182
		Distilleries . .	1,440	...	...	1,440	...	100	1,340	1,303	...	37
		For rounding . .	+590	..	...	+590	...	...	+590	...	...	590
		Total . .	6,000	...	...	6,000	1,250	350	6,900	6,091	...	...
	7.—Stamps.	Superintendence .	100	...	...	100	...	...	100	15	...	85
	Judicial	Charges for sale of Stamps.	700	...	...	700	...	...	700	876	...	324
	Non-Judicial .	Do. .	400	...	..	400	...	...	400	940	540	...
		Stamps supplied to Coorg from Madras Depot.	..	...	...	...	...	...	...	285	285	...
		For rounding . .	—200	...	...	—200	...	...	—200	...	200	..
		Total . .	1,000	...	...	1,000	...	...	1,000	1,616	...	...
	8.—Forest	A.—Conservancy and works.	5,95,480	...	...	5,95,480	42,920	78,740	5,59,660	3,94,710	...	...
		B.—Establishment .	1,41,640	...	...	1,41,640	5,820	...	1,47,460	1,41,343	...	6,117
		For rounding . .	—120	...	...	—120	...	...	—120	...	120	...
		Total . .	7,37,000	...	...	7,37,000	48,740	78,740	7,07,000	5,36,053	...	...
	9.—Registration.	District Charges .	610	...	...	610	...	...	610	1,048	438	...
		For rounding . .	—230	...	...	—230	...	...	—230	...	230	...
		Total . .	380	...	...	380	...	...	380	1,048	...	...
	Total carried over		8,87,610	...	...	8,87,610	52,650	83,220	8,56,970	6,77,887	2,493	...

## COORG.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 50.—Coorg.		Total—Brought forward.	8,87,610	...	...	8,87,610	52,580	83,220	8,56,970	6,77,887	2,493	1,81,576
	22.—General Administration											
	B. Legislative Bodies.	Provincial Legislative Council.	...	...	...	...	1,800	...	1,800	786	...	1,014
	E. District Administration.	General Establishment	13,550	...	...	13,550	...	900	12,650	12,143	...	507
		F. Miscellaneous	3,000	...	...	3,000	...	...	3,000	3,000	...	...
		For rounding	—130	...	...	—130	...	...	—130	...	130	...
		Total	16,420	...	...	16,420	1,800	900	17,320	15,929		
	24.—Administration of Justice.											
		Law Officers	790	...	...	790	...	...	790	336	...	454
		Judicial Commissioner	2,250	...	...	2,250	...	...	2,250	2,164	...	86
		Civil and Sessions Courts.	34,510	...	...	34,510	...	...	34,510	32,727	...	1,783
		Criminal Courts	8,990	...	...	8,990	500	...	9,490	15,310	5,820	...
		For rounding	+430	...	...	+430	...	...	+430	...	...	430
		Total	46,970	...	...	46,970	500	...	47,470	50,537		
	25.—Jails, and Convict Settlements.											
		Jails	13,310	...	...	13,310	...	...	13,310	10,982	...	2,328
		Jail Manufacture	200	...	...	200	...	...	200	48	...	157
		For rounding	—510	...	...	—510	...	...	—510	...	510	...
		Total	13,000	...	...	13,000	...	...	13,000	11,025		
	26.—Police											
		District Executive Force.	99,400	...	...	99,400	...	1,650	97,750	90,037	...	7,713
		Lump reduction made by the Retrenchment Committee.	A —6,400	B 6,400	...	...	...	...	...	...	...	...
		Total	93,000	6,400	...	99,400	...	1,650	97,750	90,037	...	
		Total carried over	10,57,000	6,400	...	10,63,400	54,880	85,770	10,32,510	8,45,415	8,953	1,96,045

A.—Represents portion of the lump cut of Rs. 10,000 made by the Retrenchment Committee subsequently restored by the Legislative Assembly.

B. Voted by the Legislative Assembly on 20-2-24.

## COORG.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savir (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Total--Brought forward.	10,57,000	5,400	...	10,63,400	54,880	85,770	10,32,510	8,45,415	8,953	1,96,048
Grant No. 50—Coorg	31.—Education	Secondary										
		Government Secondary Schools.	36,470	...	...	36,470	...	130	36,340	35,255	...	1,085
		Direct Grants to Non-Government Secondary Schools.	8,330	...	...	8,330	...	...	8,330	7,480	...	850
		Primary										
		Government Primary Schools.	35,320	...	...	35,320	130	670	34,780	30,458	...	4,322
		Direct Grants to Non-Government Primary Schools.	12,540	...	...	12,540	420	...	12,960	15,322	2,362	...
		Special										
		Government Special Schools.	5,990	...	...	5,990	...	...	5,990	3,851	...	2,139
		General										
		Inspection	19,380	...	...	19,380	...	...	19,380	18,899	...	98
		Scholarships	8,300	...	...	8,300	...	...	8,300	7,066	...	1,234
		Miscellaneous	1,360	...	...	1,360	250	...	1,610	2,213	603	...
		Lump reduction made by the Retrenchment Committee.	C —8,250	B 8,250	...	...	...	...	...	...	...	...
		For rounding	+560	...	...	+560	...	...	+560	...	...	5
		Total	1,21,000	8,250	...	1,28,250	600	800	1,28,250	1,20,044		
	32.—Medical	Medical Establishments	2,700	...	...	2,700	770	...	3,470	3,694	224	...
		Hospitals and Dispensaries.	58,390	...	...	58,390	...	770	57,620	44,822	...	12,800
		Lunatic Asylum	500	...	...	500	...	...	500	...	...	...
		For rounding	+610	...	...	+610	...	...	+610	...	...	...
		Total	62,200	...	...	62,200	770	770	62,200	48,516		
		Lump reduction made by the Retrenchment Committee.	A —4,200	B 4,200	...	...	...	...	...	...	...	...
		Grand Total	58,000	4,200		62,200	770	770	52,200	48,516	...	
		Total carried over	12,35,000	18,850	...	12,53,850	56,450	87,340	12,22,960	10,13,975	12,142	221,127

- A. Represents portion of the lump cut of Rs. 10,000 made by the Retrenchment Committee subsequently restored by the Legislative Assembly.
- B. Voted by the Legislative Assembly on 20-2-24.
- C. Represents portion of the lump cut of Rs. 20,000 made by the Retrenchment Committee subsequently restored by the Legislative Assembly.





## COORG.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant No. 50—Coorg.	47.—Miscellaneous.	Total Brought forward	13,08,000	18,850	...	13,26,850	58,340	88,340	12,96,850	12,80,188	13,073	2,29,78	
		Cost of Books and Periodicals.	110	...	...	110	..	...	110	54	...	56	
		Charges on account of European vagrants	50	..	...	50	...	...	50	...	...	50	
		Rewards for destruction of wild animals	1,500	...	...	1,500	..	...	1,500	1,945	445	..	
		Contributions . . .	7,000	...	...	7,000	.	...	7,000	7,000	...	...	
		Donations for charitable purposes.	700	...	...	700	...	..	700	582	...	118	
		For rounding . . .	—360	...	...	—360	...	..	—360	...	360	....	
		Total . . .	9,000	...	...	9,000	...	...	9,000	9,581	...	...	
	V.—Land Revenue.	Refunds . . .	150	...	...	150	...	...	150	81	...	69	
		Do. . . . .	450	..	...	450	...	...	450	1,009	559	...	
	VI.—Excise . . .	Do. . . . .	10	...	..	10	...	...	10	4	...	6	
		IX.—Registration.	Do. . . . .	100	...	..	100	...	...	100	834	734	..
	XXI.—Education.	Do. . . . .	100	...	..	100	...	...	100	834	734	..	
		For rounding . . .	—710	...	...	—710	..	...	—710	...	710	..	
	Total . . . . .	...	...	...	...	...	..	...	..	1,928	...	...	
		For rounding . . .	..	150	..	150	...	..	150	...	...	150	
	GRAND TOTAL . .		13,17,000	19,000	...	13,36,000	58,340	88,340	13,06,000	10,91,647	15,883	2,30,23	
	Deficiency of actual expenditure as compared with net Grant Rs										2,14,353		

## Explanation of the causes of variation between Expenditure and Grant.

5.—Land Revenue—Charges of Administration :—Savings were mainly due to the abolition of the post of the Manager, Commissioner's Office and to temporary vacancies.

8.—Forest :—A.—Conservancy and works :—The savings were due to suspension of operations. The full quantity of timber could not be extracted from the Ghat Forests during the year owing to the break-down of the tram-line and a bridge.

B.—Establishment :—The savings occurred chiefly under the unit "Pay of officers" (4) owing to temporary vacancy in the appointment of an Extra Assistant Conservator.

21.—Administration of Justice—Criminal Courts :—The excess was caused by the adjustment under this head of the cost of deputation of certain staff (provided for under "5—Land Revenue" and "22—General Administration" for investigating possible retrenchments. The Excess appeared during the closing months of the year when it was not possible to arrange for funds by re-appropriation from the above heads.

26.—Police.—District Executive Force :—Savings were chiefly due to reduction in the number of Inspectors and Sub-Inspectors and to certain temporary vacancies in Police Force.

32.—Medical—Hospital and Dispensaries :—Savings occurred under almost all the units of appropriation chiefly under "Supplies and services" (9).

45.—Superannuation Allowances and Pensions—Superannuation and Retired Allowances :—Savings under the head were due to the lapse of certain pensions owing to the death of the pensioners.

Variations under other heads are unimportant.

## AJMER-MERWARA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature		TOTAL.	Modifications sanctioned by other competent Authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant of 51 lakhs to Ajmer-Merwara Co.	2.—Taxes on Income.	Collection of Income Tax.	7,000	.	...	7,000	.	...	7,000	6,249	...	761
	6.—Land Revenue.	Charges of Administration.	33,010	...	...	33,010	..	300	32,710	31,998	...	712
		Charges on Account of Land Revenue Collection.	12,330	.	..	12,330	300	...	12,630	12,586	...	44
		Land Records . .	73,600	..	..	73,600	...	...	73,600	66,107	...	7,493
		Assignments and Compensations.	5,080	..	..	5,080	...	...	5,080	5,081	1	...
		For rounding . .	--20	..	...	--20	.	..	--20	...	20	...
		Total . .	1,24,000	...	...	1,24,000	300	300	1,24,000	1,17,772		
	6.—Excise .	District Executive Establishment.	31,000	...	..	31,000	...	...	31,000	26,217	...	4,783
	7.—Stamps .	Superintendence .	3,520	.	...	3,520	...	...	3,520	2,355	...	1,165
	Non-Judicial	Charges for sale of Stamps.	2,350	.	..	2,350	...	...	2,350	2,015	...	335
	Judicial .	Ditto .	1,400		...	1,400	...	.	1,400	1,235	...	165
		Discount on plain paper.	100	...	...	100	..	...	100	222	122	...
		For rounding . .	--370	...	...	--370	...	...	--370	...	370	...
		Total . .	7,000	...		7,000	.	..	7,000	5,827		
	8.—Forest .	A.—Conservancy and Works.	18,830	...	..	18,830	...	...	18,830	18,164	...	366
		B.—Establishment .	29,560	..	..	29,560	450	...	30,010	21,788	...	5,222
		For rounding . .	--390	...	...	--390	.	...	--390	...	390	...
		Total . .	48,000		..	48,000	450	...	48,150	43,252		
	9.—Registration	District Charges .	2,000		...	2,000	..	...	2,000	1,831	...	169
	22.—General Administration.	Chief Commissioner .	3,210	.	..	3,210	...	...	3,210	2,547	...	663
		General Establishment	1,24,570	...	...	1,24,570	...	750	1,23,820	1,09,147	...	14,673
		For rounding . .	+220	..	...	+220	...	...	+220	...	...	220
		Total . .	1,28,000	...	...	1,28,000	.	750	1,27,250	1,11,694		
	24.—Administration of Justice.	Law Officers . .	7,020		..	7,020	...	...	7,020	9,719	2,699	...
		Civil and Sessions Court.	60,260	...	..	60,260	400	2,300	58,360	50,663	...	7,697
		Court of Small Causes	19,170	...	..	19,170	600	..	19,770	20,356	586	...
		Criminal Courts .	12,620	...	...	12,620	1,300	...	13,920	15,131	1,211	...
		Lump Reduction made by the Retrenchment Committee.	(b) 9,420	(a) 9,420	...	...	...	...	...	...	...	...
		For rounding . .	--130	...	...	--130		...	--130		130	...
		Total . .	89,520	9,420	..	98,940	2,300	2,300	98,940	95,869		
		Total (carried over) .	4,36,520	9,420	...	4,45,940	3,050	3,350	4,45,640	4,06,711	5,529	44,458

(a) Voted by the Legislative Assembly on 20th February 1924.

(b) Represents portion of the lump cut of Rs. 12,000 made by the Retrenchment Committee subsequently restored by the Legislative Assembly.

## AJMER-MERWARA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51 Ajmer Merwara — contd.	Brought forward		4,36,520	9,420	...	4,45,940	3,050	3,350	4,45,640	4,06,711	5,529	44,411
	25.—Jails and convict Settlements	Jails . . . . .	56,200	...	...	56,200	...	3,420	52,780	42,060	...	10,720
		Jail manufacture . . . . .	8,000	...	...	8,000	3,420	...	11,420	8,301	...	3,119
		For rounding . . . . .	—200	...	...	—200	...	...	—200	...	200	...
		Total . . . . .	64,000	...	...	64,000	3,420	3,420	64,000	50,361	...	...
	26.—Police	District Executive Force . . . . .	3,93,000	1,400 (a)	...	4,03,400	...	9,812	3,93,588	3,53,885	...	39,703
	30.—Scientific Departments.	Museum—Provincial Museum . . . . .	4,000	...	...	4,000	...	...	4,000	4,101	...	71
	31.—Education	Government College, Arts . . . . .	49,110	...	...	49,110	...	...	49,110	47,310	...	1,800
	Secondary.	Secondary Schools . . . . .	87,690	...	...	87,690	...	180	87,810	81,644	...	6,166
		Direct grant to non-Government Secondary Schools . . . . .	22,600	...	...	22,600	...	...	22,600	22,308	...	292
	Primary	Primary Schools . . . . .	42,990	4,370 (a)	...	47,360	180	...	47,540	44,219	...	3,321
		Direct grants to non-Government Primary Schools . . . . .	1,300	...	...	1,300	...	...	1,300	1,304	4	...
	Special	Special Schools . . . . .	16,174	...	...	16,174	...	...	16,174	15,153	...	1,021
	General.	Inspection . . . . .	12,150	...	...	12,150	...	...	12,150	9,630	...	2,490
		Scholarships . . . . .	5,050	...	...	5,050	...	...	5,050	5,036	...	14
		Miscellaneous . . . . .	3,000	...	...	3,000	...	...	3,000	2,778	...	222
		Lump Deduction made by the Retrenchment Committee . . . . .	—6,434 (b)	6,434	...	...	...	...	...	...	...	...
		For rounding . . . . .	+70	...	...	+70	...	...	+70	...	...	...
		Total . . . . .	2,31,000	10,894	...	2,41,894	180	180	2,41,804	2,29,137	...	...
	32.—Medical	Medical Establishment . . . . .	11,560	4,270 (a)	...	15,830	2,100	...	17,930	16,520	...	1,410
		Hospital and Dispensaries . . . . .	26,310	...	...	26,310	710	150	26,880	27,677	797	...
		Grants for medical purposes . . . . .	820	...	...	820	...	...	820	800	...	20
		Lunatic Asylum . . . . .	400	...	...	400	...	...	400	290	...	110
		For rounding . . . . .	—120	...	...	—120	...	...	—120	...	120	...
		Total . . . . .	39,000	4,270	...	43,270	2,850	150	45,910	45,287	...	...
	33.—Public Health.	Public Health Establishment . . . . .	3,000	...	...	3,000	...	...	3,000	2,212	...	788
		Total (Carried over)	11,74,420	34,891	...	12,09,311	9,500	1,912	12,01,872	10,91,994	6,650	1,16,528

(a) Voted by Legislative Assembly on 20th February 1924.

(b) Represents portion of the lump cut of Rs. 20,000 made by the Retrenchment Committee, subsequently restored by the Legislative Assembly.

## AJMER-MERWARA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		TOTAL.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess, (if any).	Saving, (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. Gr 51. Ajmer-Merwara-contd.		Brought forward	11,74,420	34,894	...	12,09,314	9,600	16,942	12,01,872	10,91,994	6,650	1,16,528
	34—Agriculture.	Agriculture	450	...	...	450	...	...	450	450	...	...
		Veterinary Charges	800	...	...	800	...	...	800	503	...	297
		Co-operative credit	27,450	...	...	27,450	...	...	27,450	24,657	...	2,793
		For rounding	—120	...	...	—120	...	...	—120	...	120	...
		Total	28,680	...	...	28,680	...	...	28,680	25,610	...	...
	37.—Miscellaneous Departments.	Provincial Statistics	1,920	...	...	1,920	...	1,920	...	...	...	...
		Registrar of Joint Stock Companies.	1,230	...	...	1,230	...	...	1,230	789	...	441
		For rounding	—150	...	...	—150	...	...	—150	...	150	...
		Total	3,000	...	...	3,000	...	1,920	1,080	789	...	...
	38.—Currency	Charges for remittance of treasure.	35,000	...	...	35,000	...	...	35,000	34,001	...	999
	45—Superannuation allowances and Pensions.	Superannuation and Retired allowances.	1,72,800	...	...	1,72,800	...	...	1,72,800	1,27,647	...	45,153
		Compassionate Allowances.	660	...	...	660	...	...	660	354	...	306
		Gratuities	1,000	...	...	1,000	...	...	1,000	1,712	712	...
		Commutation of Pension.	8,000	...	...	8,000	...	...	8,000	641	...	7,359
		For rounding	+540	...	...	+540	...	...	+540	...	...	540
		Total	1,83,000	...	...	1,83,000	...	...	1,83,000	1,30,354	...	...
	46.—Stationery and Printing.	Printing at Private Presses.	12,000	...	...	12,000	...	450	11,550	5,665	...	5,885
	47.—Miscellaneous.	Donation for charitable purposes.	100	...	...	100	...	...	100	86	...	14
		Petty Establishment.	500	...	...	500	...	...	500	253	...	247
		Rewards for destruction of wild animals.	200	...	...	200	...	...	200	57	...	143
		Miscellaneous and unforeseen charges.	300	...	...	300	...	...	300	...	...	300
		Contributions	15,000	...	...	15,000	...	...	15,000	15,000	...	...
		Works	11,180	...	...	11,180	...	...	11,180	10,986	...	244
		Charges on account of European Vagrants.	50	...	...	50	...	...	50	...	...	50
		Miscellaneous Compensation.	820	...	...	820	...	...	820	816	...	4
		Irrecoverable Temporary Loans written off.	...	...	...	...	4,370	...	4,370	4,369	...	1
		For rounding	—150	...	...	—150	...	...	—150	...	150	...
		Total	28,000	...	...	28,000	4,370	...	32,370	31,517	...	...
		Total (carried over)	14,64,000	34,894	...	98,894	3,870	19,312	14,93,152	13,10,930	7,722	1,81,804

## AJMER-MERWARA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		TOTAL.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 51. Ajmer-Merwara—concl'd.	Brought forward	.....	14,64,000	34,894	...	14,98,894	13,870	19,312	14,93,152	13,19,930	7,782	1,81,304
	V.—Land Revenue.	Refunds . . .	150	...	...	150	..	...	150	...	...	150
	VI.—Excise	Do. . . . .	500	...	...	500	...	...	500	223	...	277
	XXXIII.—Receipt in aid etc.	Do. . . . .	...	...	...	...	...	...	...	12	12	...
	XXXV.—Miscellaneous.	Do. . . . .	2,000	...	...	2,000	...	...	2,000	6,042	4,042	..
		For rounding	+350	.	...	+350	...	...	+350	...	...	350
		Total	3,000	...	...	3,000	...	...	3,000	6,277	...	...
		For rounding	...	+106	...	+106	...	...	+106	...	...	106
		GRAND TOTAL	14,67,000	35,000	..	15,02,000	13,870	19,312	14,96,558	13,26,207	11,836	1,82,187
Deficiency of actual expenditure as compared with net grant										Rs.	1,70,351	

## Explanation of the causes of variation between Expenditure and Grant.

5. Land Revenue :—  
Land Records.

The savings occurred under the unit "Allowances, Honoraria, etc." and were mainly due to no charges having been incurred on account of compensation for dearness of provision for which 6 was provided in the budget.

6. Excise :—  
District Executive Establishment.

Smaller Savings under almost all the units of appropriation account for the deficiency in the total expenditure as compared with the sanctioned grant under the head.

8. Forest :—  
B.—Establishment.

Same remarks as under "6.—Excise" above.

22. General Administration :—  
District Administration.

The bulk of the Savings occurred under "Contingencies" (11).

24. Administration of Justice :—  
Law Officers.  
Criminal Courts.

The excesses occurred under contingent expenditure in the accounts for February and March 1924 when it was too late to arrange for necessary reappropriation of funds.

25. Jails and Convict  
Settlements :—  
Jails.

Same remarks as under "6.—Excise" above.

26. Police :—  
District Executive Force.

Savings occurred under almost all the units especially under "Supplies and Services—dietary charges" (7).

31. Education :—  
Government Secondary Schools.

Savings occurred mainly under the units "Pay of Establishment—Police Force" (16) "Allowances, etc." (18) and "Supplies and Services" (4).

45. Superannuation Allowances and  
Pensions :—  
Superannuation and Retired Allowances.

Same remarks as under "6.—Excise" above.

## Commuted Value of Pensions

Owing to the fluctuating nature of the charge, it is very difficult to make a correct forecast under the head.

46. Stationery and Printing :—  
Printing at Private Presses

The provision was made for expenditure likely to be incurred but the actual expenditure fell short of the expectation owing to the fluctuating nature of the charge.

XXXV. Miscellaneous :—  
Refunds.

Savings due to smaller printing work done than was anticipated.

Same remarks as under "XVII.—Administration of Justice—Refunds" (non-voted) vide page 317.

Variations under other heads do not call for any remarks.

## ANDAMAN AND NICOBAR ISLANDS.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Demand No 52. Andaman and Nicobar Islands	7.—Stamp.	Charges for the sale of stamps.	...	...	...	...	210	...	210	226	16	...
	8.—Forest	A.—Conservancy and Works	11,00,000	...	...	11,00,000	...	20,000	10,80,000	7,76,064	...	3,03,936
		B.—Establishment	1,26,000	...	...	1,26,000	5,000	4,100	1,26,900	1,05,207	...	21,693
		Total	12,26,000	...	...	12,26,000	5,000	24,100	12,06,900	8,81,271	...	...
	25.—Jails and convict settlements.	Convict charges at Port Blair and Nicobars	29,29,000	...	...	29,29,000	...	16,990	29,12,010	26,01,784	...	3,10,226
	45.—Superannuation Allowances and Pensions.	Superannuation and Retired Allowances.	2,000	...	...	2,000	2,200	...	4,200	4,151	...	49
	47.—Miscellaneous.	Irrecoverable temporary loans written off.	...	...	...	...	...	...	...	75	75	...
	XVIII.—Jails.	Refunds	...	...	...	...	...	...	...	5	5	...
		TOTAL	41,57,000	...	...	41,57,000	7,410	41,090	41,23,320	34,87,515	96	6,35,805
	Deficiency of actual expenditure as compared with net grant Rs.									6,35,805		

*Explanation of the causes of variation between Expenditure and Grant.*

8.—Forest—A. Conservancy and Works :—The savings were chiefly due to following causes :—

- (1) Less timber was exported than anticipated.
- (2) Smaller expenditure for sowing and planting.
- (3) Reduction in the rations for elephants.
- (4) Less labour employed under fuel.

B. Establishment.—Savings were mainly due to (1) temporary vacancy in the appointment of one Extra Assistant Conservator (2) smaller expenditure on travelling allowance (3) to non-utilisation of the provision for the new District Division which could not be formed before the closure of the year.

25.—Jails and Convict Settlements, etc.—Savings occurred mainly under "Supplies and Services" and are explained having been due to (1) less consumption of coal owing to reduction in the number of launches (2) less charges for cloth etc. due to decrease in the number of convicts and to (3) non adjustment of charges during the year of certain bills for supplies owing to delay in their receipt from the suppliers.

## RAJPUTANA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 53 Rajputana	5.—Land Revenue.	Charges of Administration.	3,250	...	...	3,250	130	180	3,200	3,136	...	64
		Land Records . . .	1,870	...	...	1,870	...	210	1,660	1,588	...	72
		For rounding . . .	—120	...	...	—120	120	..	...	...	...	...
		TOTAL . . .	5,000	...	..	5,000	250	390	4,860	4,724	...	...
	6.—Excise . . .	District Executive Establishment.	1,000	...	...	1,000	400	340	1,060	911	...	149
		Criminal Courts . .	20,000	(b) 2,000	...	22,000	720	1,910	20,820	20,143	...	677
	24.—Administration of Justice.	District Executive Force.	60,153	(b) 5,206	...	65,359	16,480	7,850	73,989	68,630	...	5,359
	26.—Police . . .	Railway Police . . .	2,61,119	(a) —9,812	(b) 9,812	2,61,119	7,844	14,150	2,54,813	2,48,011	...	6,802
		Lump reduction made by the Retrenchment Committee.	—9,812	...	...	..	..	...	...	...	...	...
		For rounding . . .	+540	—18	..	+522	...	540	—18	...	18	...
		TOTAL . . .	3,12,000	15,000	..	3,27,000	24,324	22,510	3,28,784	3,16,641	...	...
	31.—Education, University.	Government Arts College.	2,000	...	...	2,000	...	150	1,850	1,848	..	...
		Grants to non-Government Arts College.	53,420	...	..	53,420	...	..	53,420	53,418	...	...
	Secondary . . .	Direct grants to non-Government Secondary Schools.	28,750	...	...	28,750	353	8,380	25,723	24,083	...	1,640
	Primary . . .	Do. Primary Schools.	1,000	...	...	1,000	...	353	647	298	...	349
	General . . .	Scholarships . . .	480	..	...	480	...	...	480	132	...	348
		For rounding . . .	+350	...	...	+350	...	350	...	...	...	...
		TOTAL . . .	86,000	..	...	86,000	353	4,233	82,120	78,779	...	...
	32.—Medical . . .	Medical Establishment.	4,560	...	...	4,560	...	1,370	3,190	2,515	...	645
		For rounding . . .	—560	...	...	—560	+560	...	...	...	...	...
		TOTAL . . .	4,000	...	...	4,000	560	1,370	3,190	2,545	...	...
	33.—Public Health.	Expenses in connection with epidemic diseases.	2,440	...	...	2,440	...	2,440	...	...	34	34
		For rounding . . .	—440	..	...	—440	+440	...	...	...	..	...
		Total . . .	2,000	...	...	2,000	440	2,440	..	...	34	...
		Carried over . . .	4,30,000	17,000	...	4,47,000	27,057	33,223	4,40,831	4,24,777	52	16,054

(a) Represents portion of the lump cut of Rs. 84,000 made by the Retrenchment Committee subsequently restored in Legislative Assembly.

(b) Voted by the Legislative Assembly on 20th February 1924.



## RAJPUTANA.

*Appropriation Accounts of Grants (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Deficiency (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 53 Rajputana .		Brought forward .	4,80,000	17,000	..	4,17,000	27,057	33,223	4,40,834	4,24,777	52	16,1
	43.—Famine relief and Insurance.	Miscellaneous .	5,000	...	...	5,000	...	...	5,000	(a) 5,002	2	...
	45.—Superannuation allowances and pensions.	Gratuities .	...	...	...	...	2,656	..	2,656	2,698	42	...
	46.—Stationery and Printing.	Government Presses .	1,000	...	...	1,000	270	270	1,000	991	...	...
	47.—Miscellaneous.	War Board .	860	...	...	860	...	130	730	1,056	326	..
		Miscellaneous and unforeseen charges.	...	...	...	...	...	...	...	...	...	...
		Forest Charges .	1,880	...	...	1,880	...	290	1,690	1,326	...	2
		For rounding .	+260	...	...	+260	...	260	...	...	...	...
		Total .	3,000	...	...	3,000	...	680	2,320	2,382	...	...
	XXXIII.—Receipt in-aid, etc.	Refunds .	...	...	...	...	...	...	...	—16	...	...
		Grand Total .	4,39,000	17,000	...	4,56,000	29,983	34,173	4,51,810	4,35,834	422	16,3

Deficiency of actual expenditure as compared with net grant Rs. 15,976

(a) Adjusted in the books of the Accountant-General, United Provinces.

*Explanation of the causes of variation between Expenditure and Grant.*

26. *Police—District Executive Force*—Smaller charges under all the units chiefly under “Pay of Establishment” (4) explain the variation under the head.

*Railway Police*—Recovery amounting to about 8 in excess of anticipation on account of cost of escorts and treasure guards from the Rajputana-Malwa Railway, contributes mainly to the deficiency in the final actuals as compared with net grant. Variation under other units nearly counterbalance one another.

Variations under other heads do not call for any remarks.

## CENTRAL INDIA.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 54. Central India.	2.—Taxes on Income.	Collection of Income-tax.	20	...	...	20	...	...	20	...	...	...
		For rounding	—20	...	...	—20	...	...	—20	...	20	...
		TOTAL	...	...	...	...	...	...	...	...	...	...
4.—Opium	Other Opium Agencies and Establishment.		5,630	...	...	5,630	...	...	5,630	4,737	...	893
		For rounding	+370	...	...	+370	...	...	+370	...	...	370
		TOTAL	6,000	...	...	6,000	...	...	6,000	4,737	...	...
			...	...	...	...	...	...	...	...	...	...
5.—Land Revenue.	Assignment and Compensations.		2,180	...	...	2,180	...	...	2,180	2,909	729	...
		For rounding	—180	...	...	—180	...	...	—180	...	180	...
		TOTAL	2,000	...	...	2,000	...	...	2,000	2,909	...	...
6.—Excise	District Executive Establishment.		41,400	A 5,350	...	46,840	430	...	47,270	45,888	...	1,382
		Distilleries	2,350	...	...	2,350	...	530	1,820	884	...	936
		Compensations	210	...	...	210	...	...	210	210	...	...
		Lump reduction by the Retrenchment Committee.	—3,000	A 3,000	...	...	...	...	...	...	...	...
		For rounding	—50	...	...	—50	...	...	—50	...	50	...
		TOTAL	41,000	8,350	...	49,350	430	530	49,250	46,982	...	...
			...	...	...	...	...	...	...	...	...	...
7.—Stamps, Non-Judicial.	Charges for sale of stamps.		280	...	...	280	10	...	290	314	24	...
			720	...	...	720	10	...	730	860	130	...
		TOTAL	1,000	...	...	1,000	20	...	1,020	1,174	...	...
8.—Forest	A.—Conservancy etc.		5,920	...	...	5,920	...	280	5,640	4,787	...	853
		B.—Establishment	5,820	...	...	5,820	280	...	6,100	5,897	...	203
		For rounding	+260	...	...	+260	...	...	+260	...	...	...
		TOTAL	12,000	...	...	12,000	280	280	12,000	10,684	...	...
9.—Registration.	District charges		910	...	...	910	400	...	1,310	1,346	36	...
		For rounding	+90	...	...	+90	...	...	+90	...	...	...
		TOTAL	1,000	...	...	1,000	400	...	1,400	1,346	...	...
22.—General Administration.	Local Fund Audit Establishment.		...	...	...	...	1,500	...	1,500	731	...	...
		Other Establishment.	9,000	...	...	9,000	380	...	9,380	8,685	...	...
		TOTAL	9,000	...	...	9,000	1,880	...	10,880	9,366	...	...
24.—Administration of Justice.	Law Officers		150	...	...	150	...	...	150	200	150	...
		Courts of Small Causes.	3,350	...	...	3,350	100	...	3,450	3,579	129	...
		Civil and Session Courts.	380	...	...	380	...	...	380	321	...	...
		Criminal Courts	4,160	...	...	4,160	...	70	4,090	3,548	...	...
		For rounding	—40	...	...	—40	...	...	—40	...	...	40
		TOTAL	8,000	...	...	8,000	100	70	8,030	7,718	...	...
		Total Carried over	80,000	8,350	...	88,350	3,110	880	90,580	84,946	1,488	...

## CENTRAL INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 54.		Brought forward .	80,000	8,350	..	88,350	3,110	880	90,580	84,916	1,488	7,122
Central India	25.—Jails and Convict Settlements.	Jail . . . .	2,460	...	...	2,460	470	...	2,930	2,606	...	324
		Jail Manufacture .	1,600	...	...	1,600	...	...	1,600	538	...	1,062
		For rounding . .	—60	...	...	—60	...	...	—60	...	60	...
		TOTAL .	4,000	...	...	4,000	470	..	4,470	3,144		
	26.—Police .	District Executive Force.	2,36,600	...	..	2,36,600	...	...	2,36,600	2,21,252	...	15,248
		Lump reduction by the Retrenchment Committee.	A —6,000	B 6,000	...	...	...	...	..	...	...	...
		For rounding . .	+400	...	..	+400	..	...	100	...	...	400
		TOTAL .	2,31,600	6,000	...	2,37,000	..	...	2,37,000	2,21,352	...	
	31.—Education	Grants to Non-Government Aits Colleges	50,000	...	...	50,000	...	...	50,000	50,000	..	...
	University.	Secondary .	36,170	...	..	36,170	...	...	36,170	34,619	...	1,551
		Primary .	12,930	...	...	12,930	...	..	12,930	11,540	...	1,390
	General .	Inspection . .	2,810	...	...	2,810	...	...	2,810	2,902	92	...
		Scholarships . .	990	...	...	990	...	...	990	818	...	172
		Miscellaneous . .	1,590	...	...	1,590	...	...	1,590	1,862	272	...
		For rounding . .	—490	...	...	—490	...	...	—490	...	490	...
		TOTAL .	1,04,000	...	...	1,04,000	...	...	1,04,000	1,01,741		
	32.—Medical .	Medical Establishment	5,260	...	...	5,260	160	..	5,420	4,257	..	1,163
		Hospitals and Dispensaries.	49,440	...	...	49,440	590	...	50,030	44,480	...	5,550
		For rounding . .	+300	...	...	+300	..	...	+300	...	..	300
		TOTAL .	55,000	...	...	55,000	750	...	55,750	48,737	...	
	33.—Public Health.	Expenses in connection with epidemic diseases.	1,500	...	...	1,500	...	1,220	280	7	...	273
		For rounding . .	—500	...	...	—500	...	...	—500	...	500	...
		TOTAL .	1,000	...	...	1,000	...	1,220	—220	7		
	35.—Industries	Electrical Inspector	1,300	...	...	1,300	...	1,200	100	...	...	100
		For rounding . .	—300	...	...	—300	...	...	—300	...	300	...
		TOTAL .	1,000	...	..	1,000	...	1,200	—200	...		
		Total Carried over .	4,76,000	14,350		4,90,350	4,330	3,300	4,91,380	4,59,027	3,202	34,655

(A) Represents portion of the lump sum of Rs. 24,000 made by the Retrenchment Committee subsequently restored by the Legislative Assembly.  
 (B) Voted by the Legislative Assembly on 20th February 1924.

## CENTRAL INDIA.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 54 Central India		Brought forward	Rs. 4,76,000	Rs. 14,350	Rs.	Rs. 4,90,350	Rs. 4,330	Rs. 3,300	Rs. 4,91,380	Rs. 4,59,927	Rs. 3,202	Rs. 34,655
	37.—Miscellaneous	Electrical Inspector	...	...	...	...	...	...	...	1,200	1,200	..
	38.—Currency	Charges for remittance of treasure.	4,500	...	...	4,500	...	..	4,500	4,604	104	...
		For rounding	+ 500	...	..	+ 500	..	..	+ 500	...	...	500
		TOTAL	5,000	..	...	5,000	..	...	5,000	4,604	...	...
	45.—Superannuation Allowances and Pensions.	Superannuation and Retired Allowances.	73,340	...	..	73,340	3,000	1,850	74,490	64,156	...	10,334
		Compassionate Allowances.	220	..	...	220	...	...	220	808	588	...
		Gratuities	650	..	...	650	1,990	..	2,640	1,900	...	730
		Special pension connected with war, 1914.	...	...	...	..	..	...	...	220	220	...
		Pensions for distinguished and meritorious services	2,110	..	...	2,110	...	...	2,110	...	...	2,110
		Commuted value of pension.	2,000	..	..	2,000	...	...	2,000	1,987	..	32
		For rounding	—320	...	..	—320	..	...	—320	...	320	...
		TOTAL	78,000	...	...	78,000	4,990	1,850	81,140	69,060	...	...
	46.—Stationery and Printing.	Government Press	750	...	...	750	260	...	1,010	1,174	164	...
		For rounding	+ 250	..	..	+ 250	..	...	+ 250	...	...	250
		TOTAL	1,000	...	...	1,000	260	..	1,260	1,174	...	...
	47.—Miscellaneous.	Charges on account of European Vagrants.	...	...	...	...	70	..	70	66	...	...
		Miscellaneous and unforeseen charges.	21,520	...	...	21,520	10,335	...	31,855	31,905	50	...
		Dunbar presents and allowances, etc.	200	...	...	200	...	...	200	...	...	200
		Miscellaneous assignments and compensation.	580	...	...	580	...	...	580	683	103	...
		Contributions	49,600	...	...	49,600	...	10,000	39,600	26,514	...	13,086
		Irrecoverable temporary loans written off.	...	...	...	...	...	...	...	605	605	...
		For rounding	+ 100	..	...	+ 100	...	...	+ 100	...	..	100
		TOTAL	72,000	...	...	72,000	10,405	10,000	72,405	59,773	...	...
	VI.—Excise	Refunds	200	...	...	200	...	..	200	1,468	1,268	...
	IX.—Registration.	Do.	40	...	...	40	...	...	40	...	...	40
	XVI.—Interest	Do.	...	...	...	...	...	...	...	192	192	...
	XXXIII.—Receipts in aid, etc.	Refunds	...	...	..	..	...	...	...	454	454	...
	XXXV.—Miscellaneous.	Do.	...	...	..	...	...	...	...	147	147	...
		For rounding	—240	...	..	—240	...	...	—240	...	240	...
		TOTAL	...	...	...	...	...	...	...	2,261	...	...
		For rounding	...	—350	...	—350	...	..	—350	..	350	...
		GRAND TOTAL	6,32,000	14,000	...	6,46,000	19,985	15,150	6,50,835	5,97,999	9,207	62,04
		Deficiency of actual expenditure as compared with net grant Rs.									52,836	...

NOTE.—The excess of Rs. 4,835 in the net grant (col. 10) over the total grant (col. 7) sanctioned by the Legislative Assembly is made up of:—

Re-appropriations sanctioned by the Finance Department out of the reserve at their disposal	Rs. 14,835
Less amount surrendered under 47—Miscellaneous—Contribution	—10,000
	Rs. 4,835

## CENTRAL INDIA.

*Explanation of the causes of variation between Expenditure and Grant.*

5.—*Land Revenue—Assignments and Compensations.*—The excess was caused by the payment during the year 1923-24 of the undrawn arrear compensation of Rao Kosalji of Hirapur for the year 1922-23 amounting to Rs. 727. The excess occurred in the accounts for February 1924 when it was too late to take any action.

26.—*Police—District Executive Force.*—Savings are due to smaller charges amounting to 23 under almost all the units of appropriation counterbalanced by an excess of 8 due to remission by the Government with effect from 1st April 1923 of the annual contribution which used to be recovered from Indian States towards the cost of the Criminal Branch of the agency Police for mooghia operations.

32.—*Medical—Hospital and Dispensaries.*—Smaller charges under almost all the units of appropriation chiefly under "Supplies and Services" on account of cost of medicine (3) explain the savings under the head.

37.—*Miscellaneous Departments—Electrical Inspector.*—Provision amounting to Rs. 1,200 was made for the charge in the Central India Budget Estimate for 1923-24 under "35—Industries" to which head the charge on account of Electrical Inspector used to be debited. Owing however to a misclassification of the charge, no actuals appeared under the above head in the Central India accounts, and the grant under the head was re-appropriated for other purposes—when the misclassification was detected, the head of classification had been changed, and the charge was transferred to the revised head "37—Miscellaneous Department" but as the year had then closed, no action for provision of funds under this head could be taken.

45.—*Superannuation, etc.—Superannuation and Retired Allowances.*—It is difficult to make a correct forecast under the head owing to the fluctuating character of the charges.

*Compassionate Allowances.*—The excess occurred towards the close of the year when it was too late to take any action.

47.—*Miscellaneous Contribution.*—Savings occurred under unallotted balance of the fixed contract grant at the disposal of the Local Administration. Such balances are provided as "miscellaneous contribution" under the head.

*V.I.—Excise—Refunds.*—Excess occurred towards the close of the year when no action for re-appropriation was possible.

Variations under other heads are unimportant.

## HYDERABAD.

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 55. Hyderabad.	5.—Land Revenue.	Assignments and Compensations— Pensions in lieu of resumed lands.	410	...	...	410	...	...	410	168	...	242
		For rounding . . .	—410	...	...	—410	...	..	—410	...	410	...
		TOTAL . . .	...	..	...	...	...	...	..	168		
	7.—Stamps .	Superintendence .	620	.	...	620	...	...	620	527	...	93
	Non-Judicial—	Charges for sale of Stamp.	20	.	...	20	...	...	20	...	...	20
	Judicial—	Ditto .	30	...	...	30	...	...	30	...	...	30
		For rounding . . .	+ 330	..	...	+ 330	..	..	+ 330	...	...	330
		TOTAL . . .	1,000	...	...	1,000	...	...	1,000	527		
	9.—Registration.	District charges .	100	...	..	100	...	...	100	96	...	4
		For rounding . . .	—100	...	...	—100	...	...	—100	...	100	...
		TOTAL . . .	...	...	...	...	...	..	...	96		
	24.—Administration of Justice.	Criminal Courts .	2,530	...	...	2,530	.	...	2,530	1,402	...	1,128
		For rounding . . .	—530	...	...	—530	..	...	—530	...	530	...
		TOTAL . . .	2,000	...	...	2,000	...	...	2,000	1,402		
	26.—Police .	District Executive Force.	24,000	...	...	24,000	...	...	7,030	16,970	12,287	4,683
	31.—Education, Secondary.	Direct grant to Non-Government Secondary Schools.	8,700	...	...	8,700	...	...	8,700	8,817	117	...
	Primary .	Direct grant to Primary Schools.	7,080	...	...	7,080	..	...	7,080	6,676	...	...
	Special .	Direct grant to Special Schools.	530	...	...	530	...	...	530	...	...	...
	General .	Inspection .	1,250	...	...	1,250	...	...	1,250	1,250	...	...
		Miscellaneous .	1,000	...	...	1,000	...	...	1,000	...	...	1
		For rounding . . .	+ 440	...	...	+ 440	...	...	+ 440	...	...	...
		TOTAL . . .	19,000	...	...	19,000	...	...	19,000	16,743		
		Total carried over .	46,000	...	...	46,000	...	...	7,030	38,970	31,223	1,157

## HYDERABAD.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 55.		Total brought forward	46,000	...	...	46,000	...	7,030	38,970	31,223	1,157	8,904
Secunderabad.	32.—Medical.	Hospitals and Dispensaries	7,150	...	...	7,100	...	...	7,150	11,189	4,039	...
		For rounding	—150	...	...	—150	...	...	—150	...	150	...
		TOTAL	7,000	...	...	7,000	...	...	7,000	11,189		
	33.—Public Health.	Grants for Public Health purposes	10,000	...	...	10,000	...	...	10,000	10,000	...	...
	38.—Currency	Charges for remittance of treasure	3,000	...	...	3,000	...	...	3,000	3,252	252	...
	45.—Superannuation, etc.	Superannuation and Retired Allowances	90,860	...	...	90,860	...	...	90,860	82,403	...	8,457
		Compassionate Allowances	1,350	...	...	1,350	...	...	1,350	845	...	505
		Pensions for distinguished and meritorious services	100	...	...	100	...	...	100	...	...	100
		Gratuities	760	...	...	760	...	...	760	950	190	...
		For rounding	—70	...	...	—70	...	...	—70	...	70	...
		TOTAL	93,000	...	...	93,000	...	...	93,000	84,198		
	46.—Stationery and Printing.	Government Presses	14,000	...	...	14,000	...	...	14,000	12,953	...	1,047
	47.—Miscellaneous.	Donation for charitable purposes	50	...	...	50	...	...	50	34	...	16
		Stipends to holders of literary titles	200	...	...	200	...	...	200	...	...	200
		Miscellaneous Assignments and Compensations	4,000	...	...	4,000	...	...	4,000	4,865	865	...
		For rounding	—250	...	...	—250	...	...	—250	...	250	...
		TOTAL	4,000	...	...	4,000	...	...	4,000	4,899		
	XIX.—Police.	Refunds	...	...	...	...	...	...	...	27	27	...
	XXXV.—Miscellaneous	Do	...	...	...	...	...	...	...	1	1	...
		TOTAL	...	...	...	...	...	...	...	28		
		GRAND TOTAL	1,77,000	...	...	1,77,000	...	7,030	1,69,970	1,57,742	7,001	19,228
Deficiency of actual expenditure as compared with net grant Rs.										12,228		

*Explanation of the causes of variation between Expenditure and Grant.***32.—Medical.—Hospital and Dispensaries:—**

The excess was caused by the adjustment of about 6 on account of cost of medicine passed on by the Controller of Military Accounts, Madras District, in his Exch. Accounts for March 1924 Supplementary, for the King Edward Memorial Hospital, Secunderabad. The fact was brought to the notice of the Medical officer who remarked as follows. "It was not anticipated that the adjustment on account of medicines would be so large and no additional grant was asked as no intimation of the cost was previously received in this office."

**45.—Superannuation allowances and Pensions.—Superannuation and retired allowances:—**

The variation is due to the fluctuating character of the expenditure

**47.—Miscellaneous.—Miscellaneous Assignments and Compensations:—**

The excess occurred towards the close of the year when it was too late to raise the question of further allotment. Variations under other heads are unimportant.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 56—Expenditure in England under the control of the Secretary of State.	1.—Custom 8.—Forest 22.—General Administration.	Sundry items	5,000		2,000	3,000	..	...	3,000	1,568	...	1,432
		Do	12,000	1,000		13,000		.	13,000	11,061	.	1,039
		India Office Establishment.										0
		Law Charges	2,000	...	...	2,000	..	...	2,000	1,577	.	423
		Postage to India	5,000	4,000	..	9,000	...	..	9,000	7,824	...	1,176
		Telegrams to India	1,20,000	...	45,000	75,000	...	...	75,000	63,810	...	11,190
		Office Contingencies	2,58,000		4,000	2,54,000	..	...	2,54,000	2,37,338	.	16,662
		Miscellaneous	20,000	..	10,000	10,000			10,000	10,900	900	...
		Less—Contribution by His Majesty's Treasury.	—1,35,000		...	—1,35,000	..	...	—1,35,000	—1,35,000	...	...
		Less—Lump Reduction.	—1,00,000	1,00,000	.	...	...	.	...	.	.	...
		Administration in India.										0
		Miscellaneous Expenditure.	1,000	20,000	.	21,000		...	21,000	2,313	...	18,687
		TOTAL	1,71,000	1,24,000	59,000	2,36,000		...	2,36,000	1,88,762		3
	25.—Jails, etc	Sundry items	.	2,000	..	2,000		...	2,000	2,114	114	...
	26.—Police	Do. Do.	3,000	4,000	...	7,000		...	7,000	1,590	...	5,410
	27.—Ports and Pilotage.	Do. Do.	1,000		.	1,000	...	...	1,000	...	..	1,000
	30.—Scientific Department.	Do. Do.	48,000	...	7,000	11,000	...	...	11,000	32,784	...	8,216
	31.—Education	Do. Do.	3,000	3,000	..	6,000	..	...	6,000	2,000	..	4,000
	32.—Medical	Maintenance of Lunatics.	2,000		1,000	1,000			1,000	830	...	170
		Sundry items	15,000		5,000	10,000	..	...	10,000	7,470	...	2,530
		TOTAL	17,000	.	6,000	11,000	...	...	11,000	8,300	.	...
	33.—Public Health.	Sundry items	10,000	.	1,000	9,000	..	...	9,000	7,609	..	1,191
	34.—Agriculture.	Do. Do.	22,000	8,000	.	30,000	.	...	30,000	15,624	.	14,376
	36.—Aviation	Do. Do.	...	1,000	...	1,000	.	...	1,000	3,038	2,038	...
	37.—Miscellaneous Department.	Do. Do.	50,000	1,000	...	51,000	.	..	51,000	36,725	...	14,275
	38.—Currency.	Do. Do.	7,000	4,000	...	11,000	..	...	11,000	3,972	...	7,028
	39.—Mint	Do. Do.	1,000	..	..	1,000	...	...	1,000	56	...	944
	47.—Miscellaneous.	Contribution towards expenses of the Secretariat of the League of Nations.	7,00,000	70,000	..	7,70,000	...	...	7,70,000	7,77,998	7,993	...
		Miscellaneous Expenditure.	4,32,000	76,000		5,08,000	...	...	5,08,000	4,58,517	...	49,483
		TOTAL	11,32,000	1,46,000	.	12,78,000	..	...	12,78,000	12,36,510		...
		GRAND TOTAL	14,82,000	2,91,000 (a)	75,000 (a)	17,01,000	...	...	17,01,000	15,52,813	11,045	1,59,232
Deficiency of actual expenditure as compared with net grant										Rs.	1,19,187	



*Explanation of the causes of variation between Expenditure and Grant.*

22. *General Administration*—Telegrams to India—The reduction in the payment for telegrams proved to be greater than was expected.

Office Contingencies—The decrease in the account occurs mainly under maintenance charges and supply of publications.

Administration in India—Miscellaneous Expenditure—The increase in the Revised Estimate was mainly due to provision for passages to India per *Prince Friedrich Wilhelm*. Payment, however, was not made within the year.

30. *Scientific Departments*—Sundry items—The decrease in the voted expenditure shown in the Revised Estimate was due to expected smaller payments in respect of the publication of "Fanna India" the decrease in the account largely to excess provision in respect of the publication of "Asoka Inscription".

34. *Agriculture*—Sundry items—The Revised Estimate included a provision of Rs. 13,000 for passages to India per *Prince Friedrich Wilhelm*. Payment, however, was not made within the year.

37. *Miscellaneous Departments*—Sundry items—Expenditure in connection with the library at the India office proved to be much smaller than was anticipated when the Revised Estimate was prepared.

38. *Currency*—Sundry items—Provision was made in the Budget for the payment of fees for designs in connection with the new Currency Notes. The expenditure is now expected to fall in 1924-25.

47. *Miscellaneous*.—Contribution towards expenses of the Secretariat of the League of Nations—The increase in the Revised was due to a slight variation in the basis of the contribution and to the weakening of the sterling dollar exchange.

Miscellaneous Expenditure—Provision was made in the Revised Estimate for voted expenditure of Rs. 48,000 in connection with the Indian Retrenchment Committee and Royal Commission on the Superior Civil Services in India of Rs. 50,000 for commission or pensions and leave allowances paid abroad, and increased provision of Rs. 18,000 under "Books to India" to meet the cost of new telegraph code, and of Rs. 18,000 under "relief and repatriation" due to expenses on account of Adenese Seamen; on the other hand a decrease of Rs. 14,000 was made in the provision for Insignia of India Order, and of Rs. 48,000 for Miscellaneous Expenditure. The decrease of voted expenditure shown in the account mainly occur under "Books to India" payment for the telegraph codes not having been made, and "Insignia of India Orders."

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 57—Expenditure in England under the control of the High Commissioner.	1.—Customs	Leave and Deputation, Salaries, etc.	26,000	...	...	26,000	49,000	...	75,000	69,205	...	5,795
		Passages	...	...	...	...	...	...	...	600	600	...
		Stores for India	5,000	...	...	5,000	...	...	5,000	10,262	5,262	...
		Total	31,000	...	...	31,000	49,000	...	80,000	80,067	...	...
	2.—Taxes on Income.	Leave and Deputation, Salaries, etc.	16,000	...	...	16,000	...	...	16,000	10,370	...	5,630
		Ditto	22,000	...	...	22,000	4,000	...	26,000	23,409	...	2,591
	3.—Salt	Stores for India	7,000	...	...	7,000	11,000	...	18,000	15,111	...	2,889
		Total	29,000	...	...	29,500	15,000	...	44,000	38,520	...	...
	4.—Opium	Leave and Deputation, Salaries, etc.	13,000	...	...	13,000	42,000	...	55,000	47,604	...	7,396
		Stores for India	4,000	...	...	4,000	...	...	4,000	118	...	3,882
		Total	17,000	...	...	17,000	42,000	...	59,000	47,722	...	...
	5.—Land Revenue.	Leave and Deputation, Salaries, etc.	1,000	...	...	1,000	...	...	1,000	...	...	1,000
		Ditto	3,000	...	...	3,000	2,000	...	5,000	...	...	5,000
	8.—Forest	Leave and Deputation, Salaries, etc.	6,000	...	...	6,000	9,000	...	15,000	10,422	...	4,578
		Allowances, etc., of Probationers.	3,00,000	...	...	3,00,000	...	...	3,00,000	2,14,286	...	85,714
		Passages	...	...	...	...	2,000	...	2,000	1,848	...	152
		Stores for India	30,000	...	...	30,000	18,000	...	48,000	44,138	...	3,862
	22.—General Administration.	Total	3,38,000	...	...	3,38,000	29,000	...	3,65,000	2,70,694	...	...
		High Commissioner's Establishment, etc.										
		Salaries	4,15,000	...	...	4,15,000	20,000	...	4,35,000	4,01,995	...	33,005
		Stores Department wages of Labourers, Contingencies, etc.	4,12,000	...	...	4,12,000	...	45,000	3,67,000	3,54,752	...	12,248
		Professional Inspection of Stores.	3,25,000	...	...	3,25,000	...	20,000	3,05,000	2,86,997	...	18,003
		Stamp Branch	1,10,000	...	...	1,10,000	...	1,10,000	...	...	...	...
		Colonial Department Charges for Issue of Leave, pay, etc.	...	...	...	...	12,000	...	12,000	12,454	454	...
		Indian Students' Department.	51,000	...	...	51,000	...	...	51,000	45,450	...	5,550
		Postage to India	10,000	...	...	10,000	...	...	10,000	6,340	...	3,660
		Telegrams to India.	40,000	...	...	40,000	...	10,000	30,000	13,318	...	16,682
		National Health and Unemployment Insurance	10,000	...	...	10,000	...	15,000	10,000	3,629	...	6,371
		Office contingencies	90,000	...	...	90,000	...	...	75,000	60,929	...	14,071
		Law charges	...	...	...	...	...	...	...	438	438	...
		22.—General Administration carried over.	14,63,000	...	...	14,63,000	32,000	2,00,000	12,95,000	11,86,332	892	1,09,668
		Carried over	4,33,000	...	...	4,33,000	1,37,000	...	5,70,000	4,47,373	5,862	1,28,627

## Appropriation Accounts of Grant (Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant	Modifications sanctioned by the Legislature		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess. (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 57—Expenditure in England under the control of the High Commissioner for India— <i>contd.</i>	22.—General Administration— <i>contd.</i>	Brought forward	4,33,000	...	...	4,33,000	1,37,000	...	5,70,000	4,47,373	5,862	1,28,489
		22.—General Administration brought forward	14,63,000	...	...	14,63,000	32,000	2,00,000	12,95,000	11,86,332	892	1,09,560
		Surcharges for Departmental Expenses.										
		Central.	—6,00,000	...	...	—6,00,000	2,40,000	...	—3,60,000	—3,49,257	10,743	...
		Provincial	—2,00,000	...	...	—2,00,000	70,000	...	—1,30,000	—1,14,984	15,016	...
		Provincial Government's share of the cost of the High Commissioners' establishment for issue of Leave, pay and pensions and for work connected with Indian Students in England	...	...	...	...	...	2,10,000	—2,10,000	—2,04,590	5,410	...
		Allowance by the Inland Revenue on account of assessment of Income tax at the High Commissioner's Office	...	...	...	...	...	...	...	—18,000	...	18,000
		Lump reduction with reference to the recommendation of the Retrenchment Committee	—1,00,000	...	...	—1,00,000	1,00,000	...	...	...	...	...
		Administration in India										
		Leave and Deputation, Salaries, etc.	97,000	...	...	97,000	33,000	...	1,30,000	1,03,170	...	21,830
		Passages	...	...	...	...	...	...	...	975	975	...
		Stores for India	5,000	...	...	5,000	...	...	5,000	824	...	4,176
		Total	6,65,000	...	...	6,65,000	4,75,000	4,10,000	7,30,000	6,09,470		
	23.—Audit	Leave and Deputation Salaries, etc.	1,00,000	...	...	1,00,000	10,000	...	1,10,000	92,181	...	17,819
	25.—Jails, etc.	Leave and Deputation Salaries.	5,000	...	...	5,000	7,000	...	12,000	8,920	...	3,080
	26.—Police.	Leave and Deputation Salaries, etc.	12,000	...	...	12,000	...	...	12,000	5,250	...	6,750
		Passages	1,000	...	...	1,000	...	...	1,000	...	...	1,000
		Total	13,000	...	...	13,000	...	...	13,000	5,250	...	
	27.—Ports and Pilotage.	Leave and Deputation Salaries, etc.	3,000	...	...	3,000	9,000	...	12,000	8,800	...	3,200
		Passages	2,000	...	...	2,000	...	1,000	1,000	...	...	1,000
		Stores for India	15,000	...	...	15,000	...	...	15,000	11,538	...	3,462
		Total	20,000	...	...	20,000	9,000	1,000	28,000	20,338	...	
	30.—Scientific Departments.	Leave and Deputation Salaries, etc.	49,000	...	...	49,000	...	10,000	39,000	30,210	...	8,790
		Imperial Institute, Indian Section.	7,000	...	...	7,000	...	...	7,000	7,600	...	...
		Passages	3,000	...	...	3,000	...	...	3,000	2,080	...	920
		Sale of Maps	—1,000	...	...	—1,000	...	...	—1,000	—940	60	...
		Stores for India	2,37,000	...	...	2,37,000	20,000	...	2,57,000	2,11,890	...	45,610
		Total	2,95,000	...	...	2,95,000	20,000	10,000	3,05,000	2,49,740		
		Carried over	15,31,000	...	...	15,31,000	6,58,000	4,21,000	17,68,000	14,33,272	38,958	3,73,681

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 57—		Brought forward	15,31,000	...	...	15,31,000	6,58,000	4,21,000	17,68,000	14,33,272	38,958	3,73,6...
Expenditure in England under the control of the High Commissioner for India— <i>contd.</i>	31.—Education	Leave and Deputation Salaries.	8,000	...	...	8,000	2,000	...	10,000	6,230	...	3,770
		Passages	3,000	...	...	3,000	...	2,000	1,000	...	...	...
		Allowances, etc., to Government School.	3,000	...	...	3,000	...	...	3,000	3,230	230	...
		Total	14,000	...	...	14,000	2,000	2,000	14,000	9,460	...	1,540
	32.—Medical	Leave and Deputation Salaries, etc.	10,000	...	...	10,000	2,000	...	12,000	10,340	...	1,660
		Stores for India	40,000	...	...	40,000	...	...	40,000	38,680	...	1,320
		Total	50,000	...	...	50,000	2,000	...	52,000	49,020	...	4,980
	33.—Public Health.	Leave and Deputation Salaries, etc.	10,000	...	...	10,000	...	4,000	6,000	1,610	...	4,390
	34.—Agriculture.	Leave and Deputation Salaries, etc.	6,000	...	...	6,000	...	...	6,000	1,810	...	4,190
		Passages	4,000	...	...	4,000	...	...	4,000	1,400	...	2,600
		Stores for India	4,000	...	...	4,000	...	...	4,000	4,120	120	...
		Allowances, etc., of Veterinary School.	18,000	...	...	18,000	...	...	18,000	14,050	...	3,950
		Total	32,000	...	...	32,000	...	...	32,000	21,380	...	3,620
	35.—Industries.	Leave and Deputation Salaries, etc.	5,000	...	...	5,000	10,000	...	15,000	11,658	...	3,342
		Grants to Electro-Technical Committee.	1,000	...	...	1,000	...	...	1,000	1,000	...	...
		Passages	1,000	...	...	1,000	...	...	1,000	...	...	...
		Stores for India	...	...	...	...	...	...	...	10	10	...
		Allowances, etc., to Government Schools.	...	...	...	...	10,000	...	10,000	5,897	...	4,103
		Total	7,000	...	...	7,000	20,000	...	27,000	18,555	...	5,445
	37.—Miscellaneous Departments.	Leave and Deputation Salaries, etc.	21,000	...	...	21,000	14,000	...	35,000	29,270	...	5,730
		Indian Trade Commissioner in London	45,000	...	...	45,000	...	20,000	25,000	25,291	291	...
		Indian Trade Commissioner in East Africa	2,000	...	...	2,000	...	2,000	2,000	1,180	...	820
		Passages	...	...	...	...	2,000	...	...	1,191	...	...
		British Empire Exhibition 1924	15,60,000	...	...	15,60,000	...	2,60,000	13,00,000	12,79,740	...	20,260
		Stores for India	2,000	...	...	2,000	36,000	...	38,000	32,991	...	5,009
		Total	16,30,000	...	...	16,30,000	52,000	2,82,000	14,00,000	13,67,303	...	32,697
	38.—Currency.	Leave and Deputation Salaries, etc.	3,000	...	...	3,000	2,000	...	5,000	3,290	...	1,710
		Passages	...	...	...	...	2,000	...	2,000	1,141	...	859
		Stores for India	42,50,000	...	...	42,50,000	...	2,14,000	40,36,000	36,36,982	...	3,978
		Total	42,53,000	...	...	42,53,000	4,000	2,14,000	40,43,000	36,41,413	...	3,987
	39.—Mint	Leave and Deputation Salaries, etc.	10,000	...	...	10,000	10,000	...	20,000	16,890	...	3,110
		Passages	3,000	...	...	3,000	...	2,000	1,000	...	...	...
		Stores for India	17,000	...	...	17,000	...	...	17,000	7,420	...	9,580
		Total	20,000	...	...	20,000	10,000	2,000	38,000	24,310	...	13,690
	47.—Miscellaneous.	Miscellaneous charges connected with the supply of stores to India	1,33,000	...	...	1,33,000	32,000	...	1,65,000	1,32,540	...	32,460
		Miscellaneous Expenditure.	84,500	...	...	84,500	...	4,500	80,000	56,570	...	23,430
		Cost of Books published in England.	11,500	...	...	11,500	...	4,500	7,000	1,210	...	5,790
		Total	2,29,000	...	...	2,29,000	32,000	9,000	2,52,000	1,90,320	...	61,680
		GRAND TOTAL	77,86,000	...	...	77,86,000	7,80,000	9,34,000	76,32,000	67,56,653	...	8,75,347
Deficiency of actual expenditure as compared with net grant Rs											8,75,347	

*Explanation of the causes of variation between Expenditure and Grant.*

1. Customs—

*Passages.*—Passage to India of a probationer appointed to the Indian Customs Department.

*Stores for India.*—Increase due to payments for stores demanded in New Customs House, Bombay, Indent R. S. R. No. 90, dated 16th February 1924. Compliance with this Indent within the financial year was specially ordered by the Government of India, although no specific provision was included for it.

4. Opium—

*Stores for India*—Decrease in the number of indents.

6. *Exercise*—

*Leave and Deputation Salaries, etc.*—No officer on leave from this Department. Some charge was anticipated before the decision of the Auditor General to charge to Military head leave earned by Civil Officers while on military duty.

8. Forest—

*Allowances, etc., of Probationers.*—Decrease due mainly to increased allowance having been made in the estimate for expenditure on continental tours.

*Passages.*—Passages to India of officers for the Research Institute, Dehra Dun, recruited in this country.

22. General Administration—

*High Commissioner's Establishment, etc., Salaries.*—Certain anticipated adjustments under reorganisation schemes deferred to 1924-25.

*Stamp Branch.*—In accordance with letter No. 901, dated 22nd August 1923, from Government of India, Finance Department (Customs), these charges are now added to cost of stamps supplied and debited to the depots concerned.

*Colonial Departmental charges for issue of leave pay, etc.*—Arranged during the year, vide telegram No. 1701, dated 31st August 1923, from the High Commissioner to the Viceroy, Finance Department.

*Telegrams to India.*—Mainly due to the economies effected by the replacement of estimate telegrams by letters, where possible, and to the use of the new telegraphic code.

*National Health and Unemployment Insurance.*—Decrease due partly to the establishment of temporary officers and partly to an alteration in the date adopted for affixing stamps on unemployment cards.

*Office contingencies*—Decrease mainly due to the extra allowance made in the estimate for unforeseen contingencies not having been utilised and to an unexpected credit from the Inland Revenue authorities for postage paid by the High Commissioner on Income Tax correspondence.

*Law charges.*—Charges incurred by the Legal Adviser at the India Office in connection with the High Commissioner's work.

*Surcharges for Departmental Expenses, Central and Provincial.*—Progressive decrease due to reduction in cost of stores subject to this surcharge.

*Provincial Government's share .... students in England.*—Arranged during the year, vide correspondence ending with letter No. 106A, dated 10th April 1924, from Government of India, Finance Department.

*Allowance by the Inland Revenue.... Office.*—An arrangement made during the year, under which the India Office pass on to the High Commissioner a moiety of the remuneration received for the work connected with British Income Tax assessments. This sum covers two years.

*Lump reduction . . . Retrenchment Committee.*—This reduction in the total Budget Estimate for High Commissioner's Establishment was distributed, in the Revised Estimates, among the various sub-heads thereunder.

*Administration in India—Passages.*—Cost of the two following passages to India—(1) the late Secretary to the High Commissioner for India, and (2) a clerk in the Public Works Department, Government of India. This post was abolished while the officer was on leave in England.

26. Police—

*Passages.*—Provision for an appointment to the North-West Frontier Province which did not materialise.

27. Ports and Pilotage—

*Passages.*—Contingent provision, not utilised.

30. Scientific Department—

*Stores for India.*—Mainly due to liabilities carried forward.

31. Education—

*Passages.*—Contingent provision not utilised.

*Allowances, etc., to Government Scholars.*—Scholarship allowances of a scholar from Delhi.

34. Agriculture—

*Passages.*—Fewer appointments than anticipated.

35. Industries—

*Passages.*—Provision for possible payment which did not materialise.

*Allowances, etc., to Government Scholars.*—Scholarships awarded by the Government of India during the year.

37. Miscellaneous Department—

*Indian Trade Commissioner in London.*—Increase is due to a few miscellaneous unforeseen payments made towards the end of the year.

*British Empire Exhibition*—Progressive decrease due to part of the payments due to contractors for buildings, etc., being made in the financial year 1924-25.

38. Currency—

*Passages.*—Return passage, etc. of an officer specially appointed to the Indian Currency Department.

*Stores for India.*—The decrease of Rs. 3,99,020 consists mainly of (1) Rs. 93,000 retained in the revised estimate for possible reappropriations not having been utilised; (2) savings, in estimating cost of about Rs. 96,000 including Rs. 62,000 on account of extra cost; (3) carry forward of liabilities amounting to about Rs. 2,10,000.

39. Mint—

*Passages.*—No officers were recruited for this department from this country.

*Stores for India.*—Decrease mainly due to reduced demands and fall in prices.

47. Miscellaneous—

*Miscellaneous charges connected with the supply of stores to India.*—Decrease mainly due to a net credit under the head 'Packing,' included herein, not having been allowed for in the estimate.

*Miscellaneous Expenditure.*—Decrease mainly due to (1) a fall in the expenditure for 'Relief and Repatriation' and (2) the contract for the supply of 'Taswiri Akhbar' having been terminated within the year.

*Cost of books published in England.*—Decrease mainly due to the arrangements for the publication of one of the Indian Text Series' not being complete within the year.

*Distribution Statement of Grant No. 59.—Irrigation Works not charged to Revenue (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess. (if any).	Saving. (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.	22,000	...	...	22,000	—11,000	6,000	5,000	13,104	8,104	...
England	...	...	...	...	2,000	...	2,000	...	...	2,000
Total	22,000	...	...	22,000	—9,000	6,000	7,000	13,104	8,104	2,000
Excess of actual expenditure as compared with net grant Rs.								6,104		

*Explanation of the causes of variations between Expenditure and Grant.*  
 Explanation of variation in N.-W. F. Province is given below.

**NORTH-WEST FRONTIER PROVINCE.**

*Appropriation Accounts of Grant No. 59.—Irrigation works not charged to Revenue by Minor Heads (Voted).*

Name of Grant.	Major Heads.	Minor Heads.	Original Grants.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess. (if any).	Saving. (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 59.—Capital account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.	55.—Construction of Irrigation, Navigation, Embankment and Drainage Works. A.—Irrigation Works— 1. Productive Works.	Works (a)	15,000	...	...	15,000	...	5,000	10,000	1,395	...	8,605
		Establishment (b)	7,000	...	...	7,000	...	1,000	6,000	615	...	5,385
		Tools and Plant	...	...	...	...	...	...	...	7	7	...
		Suspense (c)	...	...	...	...	—11,000	...	—11,000	11,087	22,087	...
		Total 55 A (1)	22,000	...	...	22,000	—11,000	6,000	5,000	13,104	22,094	13,990
	2. Un-Productive Works.	Works (a)	1,15,000	...	...	1,15,000	26,000	59,000	82,000	74,554	...	7,446
		Establishment	61,000	...	...	61,000	...	30,000	31,000	32,878	1,878	...
		Tools and Plant	2,000	...	...	2,000	...	1,000	1,000	362	...	638
		Suspense (c)	—5,000	...	...	—5,000	—6,000	—72,000	61,000	—6,901	...	67,901
		Deduct.—Receipts and Recoveries on Capital Account. (f)	...	...	...	...	...	...	...	4,356	...	4,356
		Deduct.—Cost of English Stores.	...	...	...	...	...	...	...	3,124	...	3,124
		Carried over	1,73,000	...	...	1,73,000	20,000	18,000	1,75,000	93,413	1,878	83,465
			22,000	...	...	22,000	—11,000	6,000	5,000	13,104	22,094	13,990

## NORTH-WEST FRONTIER PROVINCE.

Appropriation Accounts of Grant No. 59.—Irrigation Works not charged to Revenue by Minor Heads (Voted).

N (	Name of grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expendi- ture.	Actual expendi- ture.	Excess (if any).	Savings.
					Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1		2	3	4	5	6	7	8	9	10	11	12	13
Gr Co  rant No. 59.— Capital ac- count of Irrigation, Navigation, Embank- ment and Drainage Works not charged to Revenue.	55.—Construc- tion of Irrigation, Navigation, Embankment and Drainage Works. A.—Irrigation Works— 2. Un-Productive Works.	Brought forward  Loss by Exchange Expenditure in  Total 55A (2)  Total 55A  Deduct—Amount financed from Ord- inary Revenue.  Net amount not charged to Revenue Add—Amount on account of Upper Swat river canal de- bited to "55.—Con- struction of Irriga- tion" in the High Commissioner's ac- count but correctly adjustable under "16 Construction of Irri- gation." Correction made through Indian Accounts vide Audi- tor General's jour- nal entry No. 1 for 1923-24 and inclu- ded in deduct entry of Rs. 96,537 shown above.  Total Expenditure in India under 55.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			22,000	...	...	22,000	11,000	6,000	5,000	13,104	22,094	13,990	
			1,73,000	...	...	1,73,000	20,000	18,000	1,75,000	93,413	1,878	83,465	
			...	...	...	..	...	...	...	903	903	...	
			1,000	...	...	1,000	2,000	...	3,000	...	...	3,000	
			1,74,000	...	...	1,74,000	22,000	18,000	1,78,000	91,316	2,781	86,465	
			1,96,000	...	..	1,96,000	11,000	24,000	1,83,000	1,07,420	24,875	1,00,455	
			1,74,000	...	...	1,74,000	22,000	18,000	1,78,000	96,537	2,751	84,214	
			22,000	...	...	22,000	11,000	6,000	5,000	10,883	22,094	16,211	
			...	...	..	...	...	...	...	2,221	2,221	...	
22,000	...	...	22,000	11,000	6,000	5,000	13,104	24,315	16,211				
Excess of actual expenditure as compared with net grant Rs.											8,104		

## Variations between the Original and the Net Grant.

The variation is due to the surrender of grants.

## Explanation of the causes of variations between Expenditure and Grant.

- (a) The saving is due to the fact that some of the works could not be completed before March 1924 as was anticipated. Hence no payments could be made.
- (b) The saving is due to smaller expenditure in Establishment owing to decrease in expenditure on "works" as explained at (a) above.
- (c) The excess is due to the adjustment of Rs. 24,286 in the accounts for March 1924 (Supplementary) under Suspense—Miscellaneous Advances" instead of under the appropriate head for want of information regarding its allocation.
- (d) The saving is due to Rs. 7,000 on account of land payments for which the Civil Department did not raise the debit in time and to smaller expenditure on some works.
- (e) The saving of Rs. 67,901 is counterbalanced by the excess of Rs. 72,000 under "XIII—Irrigation—Suspense" vide remarks at H on the appropriation account on page 42.
- (f) The saving represents recoveries on account of sale proceeds of Tools and Plant such as portable engines and integrator. No grant is provided for such recoveries (para. 116 P. W. A. Code).

*Distribution statement of Grant No. 61—Delhi Capital Outlay (Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings.
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . .	1,84,68,300	...	...	1,84,68,300	1,33,600	25,08,600	1,61,13,300	1,44,82,750	...	16,30,550
England . . .	8,36,000	...	...	8,36,000	10,000	1,65,000	6,81,000	5,63,473	...	1,17,527
For rounding . . .	—300	...	...	—300	...	...	—300	...	300	...
Total . . .	1,93,21,000	...	...	1,93,21,000	1,43,600	26,73,600	1,67,94,000	1,50,46,223	300	17,48,077
Deficiency of actual expenditure as compared with net grant Rs.								17,47,777		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in India and England is given below.



*Appropriation Accounts of Grant for Delhi Capital outlay (Voted) by Minor Heads as prepared by the Deputy Accountant General, Central Revenues, Delhi.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reductions.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 61.—Delhi Capital outlay.	57.—Initial expenditure on New Capital, Delhi.	A.—Salaries and allowances.	Rs. 14,28,200	Rs. ...	Rs. ...	Rs. 14,28,200	Rs. 8,000	Rs. ...	Rs. 14,36,200	Rs. 15,32,701	Rs. 96,501	Rs. ...
		B.—Travelling allowance.	1,35,000	...	...	1,35,000	7,400	...	1,42,400	1,43,178	778	...
		C.—Contingencies	65,000	...	...	65,000	...	7,600	57,400	59,889	2,489	...
		Loss on Exchange	...	...	..	...	1,33,000	...	1,33,000	...	...	1,33,000
		Total	16,28,200	...	...	16,28,200	1,48,400	7,600	17,69,000	17,35,768		
		Deduct—Amount chargeable to other heads.	2,63,900	...	...	2,63,900	4,800	...	2,68,700	2,84,032	...	15,332
		Net total	13,64,300	...	...	13,64,300	1,43,600	7,600	15,00,300	14,51,736	...	
		D.—Work expenditure.	1,78,31,000	...	...	1,78,31,000	...	22,37,000	1,55,94,000	1,34,96,670	}	16,19,050
		Railway Diversion.	...	...	...	...	...	...	...	4,78,280		
		E.—Land acquisition.	...	...	...	...	...	...	...	876	876	...
		Loss on exchange on English outlay	4,29,000	...	...	4,29,000	...	4,29,000	...	...	...	...
		Total	1,96,24,300	...	...	1,96,24,300	1,43,600	26,73,600	1,70,94,300	1,54,27,562		
		Less—Receipts treated as reduction of Expenditure.	3,00,000	...	...	3,00,000	...	...	3,00,000	3,81,339	...	81,339
		Total India and England.	1,93,24,300	...	...	1,93,24,300	1,43,600	26,73,600	1,67,94,300	1,50,46,223	1,00,644	18,45,721
		Deduct—Expenditure in England.	8,36,000	...	...	8,36,000	10,000	1,65,000	6,81,000	5,68,473	...	1,17,527
		Total net India.	1,84,88,300	...	...	1,84,88,300	1,33,600	25,08,600	1,61,13,300	1,44,82,750	1,00,644	17,31,194
Deficiency of actual expenditure as compared with net grant Rs. . .										16,30,550		

*Explanation of the causes of variation between Expenditure and Grant.*

The major portion of the deficiency is under "D-Works," the expenditure on which is Rs. 16,19,050 short of the ant. The grant is non-lapsing and the understanding is that the Chief Commissioner should retain his grant intact so long as there is possibility of his being able to utilise it fully, and that no surrender is to be made merely cause of a probable lapse, unless there is reasonable presumption that the amount cannot be spent before close of the financial year.

Owing to the fact that there were considerable balances under the various suspense heads towards the close of the financial year it was very difficult to arrive at a close estimate of the expenditure on the works heads of account. The fact that the allotment would not be wholly spent came to be definitely known at too late a date to render it possible to make a useful surrender.

## ENGLAND.

*Appropriation Accounts of Grant (Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Legislature.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savin (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 61. —Delhi Capital outlay.	57.—Initial Expenditure for New Capital at Delhi.	<i>High Commissioner for India.</i>										
		Leave and Depn- tation salaries.	8,000	...	...	8,000	7,000	...	15,000	11,521	...	3,479
		Passages . . .	5,000	...	...	5,000	1,000	...	6,000	5,341	...	659
		Sundry items . .	...	...	...	...	2,000	...	2,000	2,000	...	...
		Stores for India.	5,63,000	...	...	5,63,000	..	1,63,000	4,00,000	3,12,642	...	87,358
		Total . . .	5,76,000	...	...	5,76,000	10,000	1,63,000	4,23,000	3,31,504	...	91,496
		<i>Secretary of State for India.</i>										
		Miscellaneous payments.	2,60,000	...	...	2,60,000	.	2,000	2,58,000	2,31,969	...	26,031
		Total England.	8,36,000	...	...	8,36,000	10,000	1,65,000	6,81,000	5,63,473	...	1,17,527
Deficiency of actual expenditure as compared with net Grant Rs.										1,17,527		

*Explanation of the causes of variation between Expenditure and Grant.*

High Commissioner :—

Stores for India—Progressive decrease due to reduced demands and to carry forward.

# REVIEW OF DEBT HEADS PREPARED BY THE CONTROLLER OF THE CURRENCY.

*Statement showing the Actuals for 1923-24 under certain Debt Heads, for which grants were voted by the Assembly.*

	Original Grant.	Net Grant available for Expenditure.	Actual Expenditure.	Actuals, more + or less — than the grant.
	Rs.	Rs.	Rs.	Rs.
Grant No. 62.—Interest Free Advances—				
1. Advances Repayable . . . . .	9,07,17,000	9,07,17,000	(a)9,12,86,361	+5,19,361
2. Coinage Accounts—				
(i) Bronze mintage account.				
(a) I.—Purchase of metal . . . . .	.....	.....	.....	.....
(b) IV.—Profit on Bronze coinage accounts—				
Charges for destruction of coins . . . . .	1,30,000	2,45,000	2,46,617	+1,617
(ii) Nickel mintage account.				
(a) I.—Purchase of metal . . . . .	.....	.....	.....	.....
(b) IV.—Profit on Nickel coinage accounts—				
Charges for destruction of coins . . . . .	5,22,000	9,37,000	8,61,028	—75,972
Total . . . . .	9,13,69,000	9,18,99,000	9,23,44,006	+4,45,006
Grant No. 63.—Loans and Advances bearing interest—				
3. Loans and Advances by the Central Government.	21,54,000	21,54,000	44,89,340	+22,85,340
4. Loans between Central and Provincial Governments.	14,27,14,000	14,27,14,000	12,28,05,246	—1,99,08,754
Total . . . . .	14,48,68,000	14,48,68,000	12,72,44,586	—1,76,23,414

(a) Excludes book adjustment.

## *Explanation of the causes of variation between Expenditure and Grant.*

*Advances Repayable.*—The excess occurred with Military Department and is explained by the Military Accountant General as having been due to larger issues of stores on repayment than was anticipated. The excess being reflected in increased receipts under the head.

*Bronze Coinage Account.*—Charges for destruction of coins:—The small excess is due to the increase in the amount of uncurrent coins destroyed at the Mints as is more than counterbalanced by savings under 'Nickel coinage account—Charges for destruction of coins.'"

*Loans and Advances by the Central Government.*—The excess is due to the advance payment of Rs. 30 lakhs on account of rails made to the Tata Iron and Steel Company towards the close of the year.

*Loans between Central and Provincial Governments.*—The saving is due to the actual requirements of Provincial Governments having been less than was anticipated.

## APPROPRIATION ACCOUNTS.

*Appropriation Accounts by Grants (Non-Voted) for the year 1923-24.*

Name of Grant.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any) requiring report to Government.	Savings (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Customs . . . . .	9,42,000	1,550	...	9,43,550	...	...	9,43,550	3,33,204	...	1,10,346
Taxes on Income . . . . .	3,15,000	62,113	7,500	3,69,613	...	...	3,69,613	3,18,563	..	51,050
Salt . . . . .	40,10,000	31,470	...	40,41,470	..	..	40,41,470	38,40,573	...	2,00,897
Opium . . . . .	1,13,000	3,000	...	1,16,000	...	...	1,16,000	99,040	...	16,960
Excise . . . . .	6,000	...	...	6,000	..	..	6,000	...	...	6,000
Forest . . . . .	4,20,000	13,223	...	4,33,223	...	...	4,33,223	4,28,375	...	4,848
Irrigation, Navigation, etc. . . . .	1,49,000	55,000	18,775	1,85,225	...	...	1,85,225	1,69,303	...	15,922
Interest on Ordinary Debt and Sinking Fund.	13,09,71,000	63,91,000	98,61,000	13,65,01,000	..	..	13,65,01,000	14,31,54,892	66,53,892	...
Interest on Miscellaneous Obligations.	51,000	40,000	...	91,000	...	..	94,000	1,01,420	7,420	...
General Administration . . . . .	36,28,000	6,24,170	5,92,322	36,59,848	8,550	8,550	36,59,848	35,88,994	...	70,854
Audit . . . . .	7,16,000	...	...	7,16,000	...	...	7,16,000	5,65,899	...	1,50,101
Jails and Convict Settlements	11,000	...	...	11,000	...	...	11,000	13,409	2,409	...
Police . . . . .	53,000	...	...	53,000	...	..	53,000	74,232	21,232	...
Ports and Pilotage . . . . .	11,63,000	8,494	...	11,71,494	...	...	11,71,494	11,01,042	..	70,452
Survey of India . . . . .	7,53,000	...	1,78,000	7,75,000	...	...	7,75,000	7,72,314	..	2,686
Meteorology . . . . .	68,000	...	10,000	58,000	..	...	58,000	56,699	...	1,301
Geological Survey . . . . .	4,01,000	...	80,000	3,21,000	...	...	3,21,000	3,34,936	13,936	...
Botanical Survey . . . . .	25,000	...	...	25,000	...	...	25,000	22,134	...	2,866
Zoological Survey . . . . .	45,000	...	17,000	28,000	...	...	28,000	26,184	...	1,816
Archæology . . . . .	1,27,000	...	...	1,27,000	...	...	1,27,000	94,689	...	32,311
Lines . . . . .	1,11,000	...	...	1,11,000	...	...	1,11,000	1,08,018	...	2,982
Other Scientific Departments	1,18,000	...	..	1,18,000	...	...	1,18,000	1,00,632	...	17,368
Education . . . . .	28,000	...	...	28,000	...	...	28,000	—9,828	...	37,828
Medical Services . . . . .	3,64,000	26,000	...	3,90,000	...	...	3,90,000	3,58,053	...	31,947
Public Health . . . . .	1,45,000	20,000	10,120	1,54,880	...	..	1,54,880	1,50,039	...	4,841
Agriculture . . . . .	3,15,000	...	...	3,15,000	..	...	3,15,000	2,74,695	...	40,305
Civil Veterinary Services . . . . .	84,000	...	...	84,000	...	...	84,000	80,463	...	3,537
Industries . . . . .	7,000	...	...	7,000	...	...	7,000	4,119	...	2,881
Carried over	15,43,45,000	72,76,020	1,07,77,717	15,08,43,303	3,550	3,550	15,08,43,303	15,06,62,093	66,98,889	8,80,099

## APPROPRIATION ACCOUNTS.

*Appropriation Accounts of Grants (Non-Voted) for the year 1923-24.*

Name of Grant.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Not Grant available for Expenditure.	Actual Expenditure.	Excess (if any) requiring report to Government.	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	15,43,45,000	72,76,020	1,07,77,717	15,08,13,303	3,550	3,550	15,08,43,303	15,60,62,003	66,98,889	8,80,099
Aviation	5,000	1,500	...	6,500	...	...	6,500	6,000	...	500
Commercial Intelligence	40,000	...	...	40,000	...	...	40,000	35,609	...	4,391
Census	24,000	20,220	...	44,220	...	...	44,220	42,573	...	1,647
Migration-Internal	8,000	...	...	8,000	...	...	8,000	8,250	250	...
Migration-External	7,000	1,794	...	8,794	...	...	8,794	15,969	7,175	...
Joint Stock Companies	...	...	...	...	...	...	...	16,800	16,800	...
Miscellaneous Departments	1,78,000	90,816	14,000	2,54,816	...	...	2,54,816	2,45,953	...	8,863
Currency	1,60,000	75,660	61,600	1,74,060	...	...	1,74,060	1,64,510	...	9,550
Post	1,44,000	...	...	1,44,000	...	...	1,44,000	77,960	...	66,040
Public Works	60,26,000	20,10,390	12,29,719	68,06,671	1,37,366	6,04,237	63,39,800	43,29,615	...	20,10,185
Superannuation allowances and Pensions	2,97,02,000	1,38,238	11,19,000	2,87,21,238	...	...	2,87,21,238	2,62,03,211	...	25,18,027
Lithography and Printing	48,000	...	...	48,000	...	...	48,000	66,649	18,649	...
Miscellaneous	35,02,000	1,75,779	9,500	36,68,279	...	...	36,68,279	27,77,487	...	8,90,792
Adjustment with Provincial Governments	...	...	...	...	...	...	...	857	857	...
Grants	1,57,62,000	1,47,11,413	3,900	3,04,69,513	...	...	3,04,69,513	2,92,72,165	...	11,97,348
North-West Frontier Province	1,23,95,000	81,391	1,51,453	1,23,24,938	1,30,607	1,49,828	1,23,08,717	1,14,08,595	...	9,00,123
Punjab	44,04,000	3,62,345	29,150	47,37,195	2,61,141	2,61,141	47,37,195	45,01,461	...	2,35,734
Delhi	4,50,000	...	5,110	4,44,890	11,714	11,714	4,44,890	5,01,266	56,376	...
Coorg	1,19,000	...	18,850	1,00,150	...	...	1,00,150	91,822	...	5,328
Jaipur-Merwara	1,61,000	...	...	1,61,000	8,100	8,100	1,61,000	1,50,712	...	10,288
Nadams and Nicobar Islands	1,59,000	14,580	...	1,73,580	...	...	1,73,580	1,69,663	...	3,917
Chajputana	10,13,000	...	2,686	10,10,314	28,125	1,09,785	9,28,704	8,66,345	...	62,359
Central India	8,31,000	45,620	33,450	8,43,170	39,140	39,140	8,43,170	7,72,479	...	70,691
Hyderabad	3,70,000	9,010	1,840	3,77,170	...	...	3,77,170	3,39,570	...	37,600
Expenditure under control of the Secretary of State	8,35,000	89,000	72,000	8,52,000	...	...	8,52,000	8,58,531	6,531	...
Expenditure under the control of the High Commissioner	26,72,000	7,19,000	2,52,000	31,89,000	...	...	31,39,000	23,86,220	...	2,52,780
Land Revenue	10,000	...	...	10,000	...	...	10,000	20,582	10,582	...
Administration of Justice	41,000	...	...	41,000	...	...	41,000	28,401	...	12,599
Ecclesiastical	29,82,000	33,689	11,096	30,04,693	339	189	30,04,743	26,78,886	...	3,25,857
Political	1,58,51,000	18,87,421	9,88,207	1,62,50,214	1,23,688	1,16,311	1,62,53,591	1,52,06,191	...	10,53,400
Territorial and Political Pensions	27,49,000	53,054	...	28,02,054	...	...	28,02,054	26,64,710	...	1,37,344
Bombay	29,25,000	3,53,512	2,87,480	29,91,032	66,240	67,110	29,90,162	28,53,212	...	1,36,950
Delhi Capital Outlay	3,76,000	58,000	...	4,34,000	...	...	4,34,000	4,27,429	...	6,571
Extraordinary Payments	...	...	...	...	...	...	...	3,40,96,207	3,40,96,207	...
TOTAL	25,82,94,000	2,77,08,452	1,50,68,758	27,09,33,694	8,10,010	13,07,055	27,03,76,649	30,04,50,983	4,09,12,316	1,08,37,982
Excess of actual expenditure as compared with net Grant Rs.								3,00,74,334		

## Distribution Statement of Grant No. 1.— Customs (Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	5,51,600	...	...	5,51,600	...	...	5,51,600	4,90,844	...	61,256
Bombay . . .	1,59,000	1,550	...	1,60,550	...	...	1,60,550	1,55,569	...	4,981
Bengal . . .	97,000	...	...	97,000	...	...	97,000	62,380	...	34,620
Punjab . . .	23,000	...	...	23,000	...	...	23,000	23,108	108	...
Burma . . .	84,000	...	...	84,000	...	...	84,000	79,603	...	4,397
Exchange . . .	27,000	...	...	27,000	...	...	27,000	22,200	...	4,800
For rounding .	+400	...	...	+400	...	...	+400	...	...	40
TOTAL .	9,42,000	1,550	...	9,43,550	...	...	9,43,550			

Deficiency of actual expenditure as compared with net

Explanation of the causes of variation between  
of each province

## MADRAS.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1. —Customs.	1.—Customs	1. Sea Customs, Pay, Allowances and Contingencies.	51,600	...	...	51,600	...	...	51,600	23,139	..	23,461
		2. Compensations	5,00,000	...	...	5,00,000	...	...	5,00,000	4,62,205	...	37,795
		TOTAL	5,51,600	...	..	5,51,600	...	...	5,51,600	4,90,344	...	61,256
		Deficiency of actual expenditure as compared with net Grant Rs.									61,256	

*Explanation of the causes of variation between Expenditure and Grant.*

Head (1). The large savings were mainly due to the post of Collector having been held by an officer whose pay was votable during the major portion of the year; besides, the place of Senior Assistant Collector who went on leave was for some time filled in by a junior officer (probationer) and was kept vacant for 3 months.

Head (2). The savings are explained to be due to the varying nature of the charge with reference to collections at the port of Cochin.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1. —Customs	1.—Customs	(1) Sea Customs, Pay, Allowances and Contingencies.	1,37,500	1,550	..	1,39,050	...	...	1,39,050	1,34,220	...	4,830
		(2) Compensations	21,500	...	...	21,500	...	...	21,500	21,319	...	151
		Total	1,59,000	1,550	...	1,60,550	...	...	1,60,550	1,55,539	...	4,981
		Deficiency of actual expenditure as compared with net Grant Rs.									4,981	

(A.) G. I. F. D. No. 381, dated 14th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 1. —Customs.	1.—Customs	Sea Customs . . .	Rs. 97,000	Rs. ...	Rs. ...	Rs. 97,000	Rs. ...	Rs. ...	Rs. 97,000	Rs. 62,350	Rs. ...	Rs. 34,620
		TOTAL .	97,000	..	...	97,000	...	...	97,000	62,380	...	34,620
		Deficiency of actual expenditure as compared with net Grant Rs.								34,620		

*Explanation of the cause of variation between Expenditure and Grant.*

The savings are due to vacancies caused by leave of officers outside India.

## PUNJAB.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 1. —Customs.	1.—Customs	Customs—Compensation.	Rs. 23,000	Rs. ...	Rs. ...	Rs. 23,000	Rs. ...	Rs. ...	Rs. 23,000	Rs. 23,108	Rs. 108	Rs. ...
		TOTAL .	23,000	...	..	23,000	...	...	23,000	23,108	108	...
		Excess of actual expenditure as compared with net Grant Rs.								108		

*Explanation of the causes of variation between Expenditure and Grant.*  
No remarks.



## BURMA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 1. Customs	1.—Customs	Sea Customs—Pay, Allowances and Contingencies.	84,000	...	...	84,000	...	...	84,000	79,603	...	4,397
		TOTAL	84,000	...	...	84,000	...	...	84,000	79,603	...	4,397
Deficiency of actual expenditure as compared with net Grant Rs.										4,397		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 2 Taxes on Income (Non-Voted)*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	42,000	...	...	42,000	...	...	42,000	40,286	...	1,714
Madras . . . . .	59,000	...	...	59,000	...	...	59,000	44,959	...	14,041
Bengal . . . . .	69,500	7,500	...	77,000	...	...	77,000	75,203	...	1,797
United Provinces . . . . .	33,000	...	7,500	25,500	...	...	25,500	15,491	...	10,006
Punjab . . . . .	37,000	...	...	37,000	...	...	37,000	33,000	...	4,000
Burma . . . . .	22,000	32,000	...	54,000	...	...	54,000	49,612	...	4,388
Bihar and Orissa . . . . .	...	22,613	...	22,613	...	...	22,613	22,736	123	...
Central Provinces . . . . .	30,000	...	...	30,000	...	...	30,000	30,000	...	...
Exchange . . . . .	23,000	...	...	23,000	...	...	23,000	7,273	...	15,727
For rounding . . . . .	—500	...	...	—500	...	...	—500	...	500	...
TOTAL	3,15,000	62,113	7,500	3,69,613	...	...	3,69,613	3,18,563	623	51,673
Deficiency of actual expenditure as compared with net grant Rs.								51,050		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

Exchange.—In respect of expenditure in England it was decided by the Government of India, Finance Department, that the Revised Estimate should be treated as final grant but no modifications were, however, sanctioned in respect of grant for "Exchange" which is based on Home expenditure. This chiefly accounts for the variation in the final actuals as compared with net grant under the head.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income Tax	Rs. 42,000	Rs. ...	Rs. ...	Rs. 42,000	Rs. ...	Rs. ...	Rs. 42,000	Rs. 40,286	Rs. ...	Rs. 1,714
Deficiency of actual expenditure as compared with net grant Rs. .										1,714		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## MADRAS.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income Tax.	Rs. 59,000	Rs. ...	Rs. ...	Rs. 59,000	Rs. ...	Rs. ...	Rs. 59,000	Rs. 44,959	Rs. ...	Rs. 14,041
Deficiency of actual expenditure as compared with net grant Rs. .										14,041		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings were mainly due to the then Commissioner for whose pay provision was made at Rs. 3,000 per mensem having gone on leave from June 1923 and his successor having drawn at Rs. 2,000 per mensem only.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2—Taxes on Income.	2.—Taxes on Income.	Collection of Income Tax.	Rs. 69,500	Rs. (a) 7,500	Rs. ...	Rs. 77,000	Rs. ...	Rs. ...	Rs. 77,000	Rs. 75,203	Rs. ...	Rs. 1,797
		TOTAL	69,500	7,500	..	77,000	...	...	77,000	75,203	...	1,797
		Deficiency of actual expenditure as compared with net grant Rs. .									1,797	

(a) G. I. F. D. (Customs), No. I. T. 192, dated 12th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(Gr Grant No. 2— Taxes on In- come.	2.—Taxes on Income.	Collection of Income Tax.	33,000	...	(a) 7,500	25,500	...	...	25,500	15,494	...	10,006
		TOTAL	33,000	...	7,500	25,500	...	...	25,500	15,494	...	10,006
Deficiency of actual expenditure as compared with net grant Rs. .										10,006		

(a) Government of India, Finance Department (Customs), No. I. T-102, dated 12th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The permanent Income Tax Commissioner was transferred to the Board of Inland Revenue for part of the year. He was not replaced by an officer whose pay was non-voted. Hence the savings.

## PUNJAB.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 2— Taxes on In- come.	2.—Taxes on Income.	Collection of Income Tax.	37,000	...	..	37,000	...	..	37,000	33,000	...	4,000
		TOTAL	37,000	...	...	37,000	...	...	37,000	33,000	...	4,000
Deficiency of actual expenditure as compared with net grant Rs. .										4,000		

*Explanation of the causes of variation between Expenditure and Grant.*

Saving due to the non-utilisation of the provision of Rs. 4,000 for leave salary.

## BURMA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 2—Taxes on Income.	2—Taxes on Income	Collection of Income Tax.	22,000	(a) 32,000	...	54,000	...	...	54,000	49,612	...	4,388
		TOTAL	22,000	32,000	...	54,000	...	...	54,000	49,612	...	4,388
		Deficiency of actual expenditure as compared with net grant Rs. .								4,388		

(a) Government of India, Central Board of Revenue, No. 2239-Ex., dated 2nd October 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

The additional allotment of Rs. 32,000 was sanctioned to meet the cost of pay and allowances of the Commissioner of Income-Tax. The provision for the Commissioner of Income-Tax was originally included in the lump sum allotment of Rs. 1,25,000 voted by the Assembly on account of the reorganization of Income-Tax Officers.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 2—Taxes on Income.	2—Taxes on Income.	Collection of Income-Tax.	...	22,613*	...	22,613	...	...	22,613	22,736	123	...
		TOTAL	...	22,613	...	22,613	...	...	22,613	22,736	123	...
		Excess of actual expenditure as compared with net grant Rs.								123		

\* Government of India, Finance Department, No. 2265-Ex., dated 8th October 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 2.—Taxes on Income.	2.—Taxes on Income.	Collection of Income Tax.	30,000	...	...	30,000	...	...	30,000	30,000	...	...
		TOTAL	30,000	...	...	30,000	...	...	30,000	30,000	...	...
		Deficiency or excess of actual expenditure as compared with net grant Rs.									NIL.	

Explanation of the causes of variation between Expenditure and Grant.  
No remarks.

## Distribution Statement of Grant No. 3 Salt (Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	33,72,000	31,470	...	34,03,470	...	...	34,03,470	32,25,042	...	1,78,428
Madras	5,06,000	...	...	5,06,000	...	...	5,06,000	5,01,200	...	4,800
Bombay	99,000	...	...	99,000	...	...	99,000	88,098	...	10,902
Bengal	20,000	...	...	20,000	...	...	20,000	20,000	...	...
Exchange	13,000	...	...	13,000	...	...	13,000	6,233	..	6,767
Total	40,10,000	31,470	...	40,41,470	...	...	40,41,470	38,40,573	...	2,00,897
Deficiency of actual expenditure as compared with net grant Rs.								2,00,897		

Explanation of the causes of variation between Expenditure and Grant.

Explanation of variations in each Province is given below. Exchange—vide remarks under "2 Taxes on Income"

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 3.—Salt	3.—Salt	Direction	Rs. 64,000	Rs. ...	Rs. ...	Rs. 64,000	Rs. ...	Rs. ...	Rs. 64,000	Rs. 64,588	Rs. 586	Rs. ...
		Compensation	33,08,100	(a) 31,470	...	33,39,570	...	...	33,39,570	31,60,455	...	1,79,114
		For rounding	—100	...	...	—100	...	...	—100	...	100	...
		TOTAL	33,72,000	31,470	...	34,03,470	...	...	34,03,470	32,25,042	686	1,79,114
		Deficiency of actual expenditure as compared with net grant Rs.									1,78,428	

(a) Government of India, Finance Department, No. 130, dated 12th January 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

3.—Salt—Compensation.—A saving of 1,56 is due to the fact that salt compensation payable to the Gwalior Durbar on 1st April 1923 was actually paid in March 1923 (*vide* remarks at foot of page 211 of the Appropriation Report for 1922-23) while the balance is chiefly contributed by the reduction in the amount of compensation payable to the Dholpur Durbar.

## MADRAS.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savin (if an
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 3—Salt	3.—Salt	(1) Direction . .	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			28,000	...	...	28,000	...	...	28,000	23,200	4,800	
			4,78,000	...	...	4,78,000	...	...	4,78,000	4,78,000	...	
		TOTAL .	5,06,000	...	...	5,06,000	...	...	5,06,000	5,01,200	...	4,800
Deficiency of actual expenditure as compared with net appropriation Rs. .										4,800		

*Explanation of the causes of variation between Expenditure and Grant.*

Head (1)—Savings are largely connected with the surrender of Rs. 3,333 reported to the Government of India by the Madras Government in December 1923.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 3.—Salt.	3.—Salt	(1) Direction . .	25,100	...	...	25,100	...	...	25,100	19,640	...	5,46
		(2) Compensation . .	86,000	..	...	86,000	...	...	86,600	78,278	...	7,72
		Gross Total .	1,11,100	...	...	1,11,100	...	...	1,11,100	97,918	...	13,18
		Deduct—Recoveries .	—12,100	...	...	—12,100	...	...	—12,100	—9,820	2,280	...
		Net total—3—Salt .	99,000	...	...	99,000	...	...	99,000	88,098	2,280	13,182
Deficiency of actual expenditure as compared with net grant Rs.										10,902		

*Explanation of the causes of variation between Expenditure and Grant.*

1.—The saving was due to the post of Deputy Commissioner having been held by a junior officer for six months during the year.

2.—The saving was due to the discontinuance of the compensation to the Dhangadhra State.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 3.—Salt	3.—Salt	Compensation .	20,000	...	...	20,000	...	...	20,000	20,000	...	...
		TOTAL .	20,000	...	...	20,000	...	...	20,000	20,000	...	...
Excess or deficiency of actual expenditure as compared with net grant Rs.										Nil		...

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## Distribution Statement of Grant No. 4—Opium (Non-Voted.)

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Provinces . . . . .	37,600	3,000	...	40,600	...	...	40,600	45,415	4,815	...
Bombay . . . . .	46,000	...	...	46,000	...	...	46,000	45,625	...	375
Bengal . . . . .	8,000	...	...	8,000	...	...	8,000	8,000	...	...
Exchange . . . . .	21,000	...	...	21,000	...	...	21,000	...	...	21,000
For rounding . . . . .	+ 400	...	...	+ 400	...	...	+ 400	...	...	400
TOTAL . . . . .	1,13,000	3,000	...	1,16,000	...	...	1,16,000	99,040	4,815	21,775
Deficiency of actual expenditure as compared with net grant Rs. .								16,960		

## Explanation of the causes of variation between Expenditure and Grant.

Explanation of variation in each Province is given below.

Exchange.—As there was no expenditure in England under Opium, there are no actuals under "Exchange."

## UNITED PROVINCES.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 4—Opium . . . . .	4.—Opium . . . . .	(1) Superintendence . . . . .	37,600	...	...	37,600	...	...	37,600	38,387	787	...
		(2) Opium Research Laboratory. . . . .	...	(a) 3,000	...	3,000	...	...	3,000	6,495	3,495	...
		(3) Ghazipur Opium Factory. . . . .	...	...	...	...	...	...	...	533	533	...
		TOTAL . . . . .	37,600	3,000	...	40,600	...	...	40,600	45,415	4,815	...
Excess of actual expenditure as compared with net grant Rs. .										4,815		

(a) G. I. No. 420 F. E., dated 23rd February 1924.

## Explanation of the causes of variation between Expenditure and Grant.

(1) Excess against this head is trifling.

(2) The Opium Research Laboratory was to have been abolished from the beginning of the year, but the post of the Opium Research Chemist was actually abolished from the 11th February 1924. The subsequent provision of Rs. 3,000 sanctioned by the Government of India in February 1924 has apparently proved insufficient.

(3) The actuals represent the special pay of an officer on special duty in connection with the accounts of the Opium Department. The appointment of the officer was not foreseen at the time the Budget Estimates were framed, and it was not settled till May 1924 that the pay of this officer should be debited to this head instead of to "23.—Audit."



## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4— Opium	4.—Opium	Compensations	Rs. 46,000	Rs. ...	Rs. ...	Rs. 46,000	Rs. ...	Rs. ...	Rs. 46,000	Rs. 45,625	Rs. ...	Rs. 375
		TOTAL	46,000	...	...	46,000	...	...	46,000	45,625	...	375
		Deficiency of actual expenditure as compared with net grant Rs.								375		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4— Opium	4.—Opium	Compensation	Rs. 8,000	Rs. ...	Rs. ...	Rs. 8,000	Rs. ...	Rs. ...	Rs. 8,000	Rs. 8,000	Rs. ...	Rs. ...
		TOTAL	8,000	...	...	8,000	...	...	8,000	8,000	...	...
		Excess or deficiency of actual expenditure as compared with net grant Rs.								Nil		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 5—Excise (Non-noted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange . . . .	6,000	...	...	6,000	...	...	6,000	...	...	6,000
Total . . . .	6,000	...	...	6,000	...	...	6,000	...	...	6,000
Deficiency of actual expenditure as compared with net grant Rs.								6,000		

*Explanation of the causes of variation between Expenditure and Grant.*

EXCHANGE.—Savings were due to no charges having been incurred in England during 1923-24.

*Distribution Statement of Grant No. 7 Forest (Non-voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	3,73,000	13,223	...	3,86,223	...	...	3,86,223	3,66,629	...	19,594
Exchange . . . .	47,000	...	...	47,000	...	...	47,000	61,746	14,746	...
TOTAL . . . . .	4,20,000	13,223	...	4,33,223	...	...	4,33,223	4,28,375	14,746	19,594
Deficiency of actual expenditure as compared with net grant Rs.								4,848		

*Explanation of causes of variation between Expenditure and Grant.*

Explanation of variations in India is given below.

Exchange.—Same remarks as under "2—Taxes on Income"—page 230.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4—Opium	4.—Opium	Compensations	Rs. 46,000	Rs. ...	Rs. ...	Rs. 46,000	Rs. ...	Rs. ...	Rs. 46,000	Rs. 45,625	Rs. ...	Rs. 375
		TOTAL	46,000	...	...	46,000	...	...	46,000	45,625	...	375
		Deficiency of actual expenditure as compared with net grant Rs.								375		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4—Opium	4.—Opium	Compensation	Rs. 8,000	Rs. ...	Rs. ...	Rs. 8,000	Rs. ...	Rs. ...	Rs. 8,000	Rs. 8,000	Rs. ...	Rs. ...
		TOTAL	8,000	...	...	8,000	...	...	8,000	8,000	...	...
		Excess or deficiency of actual expenditure as compared with net grant Rs.								Nil		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 5—Excise (Non-noted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange . . . .	6,000	...	...	6,000	...	...	6,000	...	...	6,000
Total . . . . .	6,000	...	...	6,000	...	...	6,000	...	...	6,000
Deficiency of actual expenditure as compared with net grant Rs.								6,000		

*Explanation of the causes of variation between Expenditure and Grant.*

EXCHANGE.—Savings were due to no charges having been incurred in England during 1923-24.

*Distribution Statement of Grant No. 7 Forest (Non-voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	3,73,000	13,223	...	3,86,223	...	...	3,86,223	3,66,629	...	19,594
Exchange . . . . .	47,000	...	...	47,000	...	...	47,000	61,746	14,746	...
TOTAL . . . . .	4,20,000	13,223	...	4,33,223	...	...	4,33,223	4,28,375	14,746	19,594
Deficiency of actual expenditure as compared with net grant Rs.								4,848		

*Explanation of causes of variation between Expenditure and Grant.*

Explanation of variations in India is given below.

Exchange.—Same remarks as under "2—Taxes on Income"—page 230.

## INDIA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 7—Forest	8.—Forest	General Direction	60,200	(a) 13,223	...	73,423	...	...	73,423	63,411	...	10,012
		B.—Establishment	3,12,770	...	...	3,12,770	...	...	3,12,770	3,03,216	...	9,552
		For rounding	+ 30	...	...	+ 30	...	...	+ 30			30
		Total	3,73,000	13,223	...	3,86,223	...	...	3,86,223	3,67,629	...	19,594
Deficiency of actual expenditure as compared with net grant Rs.										19,594		

(a) Finance Department No. 123 Ex., dated 10th January 1924	...	...	...	Rs. 5,763
" " " 386 Ex., " 29th January 1924	...	...	...	" 850
" " " 781 Ex., " 6th March 1924	...	...	...	" 6,610
				13,223

*Explanation of the causes of variation between Expenditure and Grant.*

8.—Forest—General Direction.—Savings are due to the appointment of the Assistant Inspector-General of Forests having been left vacant from 4th October 1923.

B.—Establishment.—The expenditure under the head represents pay charges of the various officers attached to the Forest Research Institute and College, Dehra Dun. Smaller charges (9) incurred by the Forest Economist explain the variation under the head.

*Distribution Statement of Grant No. 9, Irrigation, Navigation, etc. (Non-Voted).*

Province or Area.	Original grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.	97,000	..	18,775	78,225	...	...	78,225	73,384	...	4,841
Madras	...	...	...	...	...	...	...	424	424	...
England	35,000	65,000	...	90,000	...	...	90,000	65,122	...	24,878
Exchange	17,000	...	...	17,000	...	...	17,000	30,373	13,373	...
Total	1,49,000	55,000	18,775	1,85,225	..	...	1,85,225	1,69,303	13,797	29,719
Deficiency of actual expenditure as compared with net grant Rs.								15,922		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

Exchange.—Same remarks as under "2—Taxes on Income"—page 230.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 1 9—Irrigation, Navigation, Embankment and Drainage Works.	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.  A.—Irrigation Works.  (1) Productive Works.  Working Expenses.  (2) Unproductive Works.	Establishment	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			97,000	...	18,775	78,225	...	...	78,225	67,632	...	10,593
		Total	97,000	...	18,775	78,225	...	..	78,225	67,632	...	10,593
Deficiency of actual expenditure as compared with net grant Rs.										10,593		

A—F. D. No. 689-Ex., dated 25th February 1924.

*Explanation of the causes of variations between Expenditure and Grant.*

The saving of Rs. 10,593 is mostly counterbalanced by excess under the corresponding head under "Voted" (vide remarks A & F under the appropriation account on page 42).

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 2— Irrigation, Navigation, Embankment and Drainage Works.	15.—Other Revenue Expenditure financed from Ordinary Revenues.  A.—Irrigation Works—  (3) Miscellaneous expenditure.	Establishment	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	...	...	...	...	...	...	5,752	5,752	...
		Total	...	...	...	...	...	...		5,752	5,752	...
Excess of actual expenditure as compared with net grant Rs.										5,752		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is mostly covered by saving under "Voted" vide remarks at (C) and (F) on the appropriation account on page 43.

## MADRAS (COORG).

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No.9.—Irrigation, Navigation etc., Works.	15.—Other Revenue Expenditure financed from Ordinary Revenue— B.—Navigation, etc., Works.	Establishment .  Total	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	...	...	...	...	...	...	424	424	...
			...	...	...	...	...	...	...	424	424	...
			Excess of actual expenditure as compared with net grant Rs							424		

*Explanation of the causes of variation of Expenditure and Grant.*  
The charge represents the *pro rata* share of Establishment charges.

## ENGLAND.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No 9.—Irrigation, Navigation, etc., Works.	15.—Other revenue expenditure, etc.  Miscellaneous Irrigation Expenditure.	High Commissioner for India  Leave and Deputation Salaries, etc.  TOTAL	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			35,000	55,000	...	90,000	...	...	90,000	65,122	...	24,878
			35,000	55,000	...	90,000	...	...	90,000	65,122	...	24,878
			Deficiency of actual expenditure as compared with net grant Rs.							24,878		

*Explanation of the causes of variation between Expenditure and Grant.*

The provision under the head had to be considerably augmented owing to increase in the number of officers on leave.

*Distribution Statement of Grant No. 12 Interest on ordinary Debt and Sinking Fund (Non-voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Interest on ordinary Debt.</i>										
India . . .	8,33,94,000	(A) 31,79,000	...	3,65,73,000	...	...	3,65,73,000	4,37,10,059	71,37,059	...
England . . .	5,63,57,000	(B) 32,12,000	(B) 3,55,000	5,92,14,000	...	...	5,92,14,000	5,92,08,594	...	5,406
Exchange . . .	2,81,79,000	...	(A) 12,64,000	2,69,15,000	...	...	2,69,15,000	2,65,68,767	...	3,46,233
Total . . .	11,79,30,000	63,91,000	16,19,000	12,27,02,000			12,27,02,000	12,94,87,420	71,37,059	3,51,639
<i>Sinking Fund.</i>										
India . . .	1,54,03,000	...	(A) 80,39,000	73,61,000	...	...	73,61,000	73,61,000	...	...
England . . .	44,29,000	...	(B) 3,000	44,26,000	...	...	44,26,000	44,26,026	26	...
Exchange . . .	22,15,000	...	(A) 2,03,000	20,12,000	...	...	20,12,000	18,80,446	...	1,31,554
Total . . .	2,20,47,000	...	82,45,000	1,37,99,000			1,37,99,000	1,36,67,472	26	1,31,554
Grand Total . . .	13,99,74,000	63,91,000	98,64,000	13,65,01,000	..	...	13,65,01,000	14,31,54,892	71,37,085	4,83,193
Excess of actual expenditure as compared with net grant Rs.								66,53,892		

(A) G. I. F. D., No. 842-F., dated 15th March 1924.  
 (B) G. I. F. D., No. 839-F., dated 14th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

*Interest on ordinary Debt.*—Explanation of variations in “India” and “England” is given below. The difference under “Exchange” is due to variation in expenditure in England and to difference in the rates of Exchange adopted in the Estimates and those in accounts.

*Sinking fund* :—

India } No remarks.  
 England }

Exchange — Same remarks as under “Interest on ordinary Debt” above.



## INDIA.

*Appropriation Accounts of Grant (Non-Voted) for Interest on ordinary Debt by minor heads as prepared by Controller of the Currency.*

Details of loan.	Sanctioned grant, 1923-24.	Final grant, 1923-24.	Actual Expenditure 1923-24.	Excess. (if any).	Savings. (if any).
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DEMAND No. 13.</b>					
<i>Permanent Debt.</i> —					
6 per cent. Bonds 1932 . . . . .	1,16,93,000	1,16,00,000	1,15,61,936	...	38,064
6 " " 1931 . . . . .	67,85,000	67,85,000	67,93,772	8,772	...
6 " " 1930 . . . . .	1,75,70,000	1,75,70,000	1,76,44,804	74,804	...
6 " " 1927 . . . . .	1,64,27,000	1,62,00,000	1,61,10,139	...	89,661
6 " " 1926 . . . . .	2,16,81,000	2,15,81,000	2,14,01,880	...	1,79,120
<b>TOTAL 6 PER CENT.</b>	<b>7,40,56,000</b>	<b>7,37,36,000</b>	<b>7,35,12,531</b>	<b>83,576</b>	<b>3,07,045</b>
5½ per cent. War Bonds 1928 . . . . .	1,40,05,000	1,39,50,000	1,39,74,922	24,922	...
5½ " " 1925 . . . . .	19,02,000	20,00,000	20,64,204	64,204	...
5½ " " 1923 . . . . .	4,38,000	5,70,000	5,95,400	25,400	...
<b>TOTAL 5½ PER CENT.</b>	<b>1,63,40,000</b>	<b>1,65,20,000</b>	<b>1,66,34,526</b>	<b>1,14,526</b>	...
5 per cent. Bonds 1933 . . . . .	...	41,03,000	39,91,182	...	1,11,818
5 " Loan 1945-55 . . . . .	90,82,000	1,05,31,000	1,06,55,937	1,24,937	...
5 " War Loan 1929-47 . . . . .	1,12,70,000	1,16,70,000	1,17,95,437	1,25,437	...
<b>TOTAL 5 PER CENT.</b>	<b>2,03,52,000</b>	<b>2,63,04,000</b>	<b>2,64,42,556</b>	<b>2,50,374</b>	<b>1,11,818</b>
4½ per cent. Indore State Railway Loan . . . . .	4,50,000	4,50,000	4,50,000	...	...
4 " Conversion Loan 1916-17 . . . . .	39,60,000	38,00,000	37,49,221	...	50,779
4 " Terminable Loan 1916-16 . . . . .	11,16,000	11,26,000	11,41,525	15,525	...
4 " Scindia State Railway Loan . . . . .	6,00,000	3,00,000	3,00,000	...	...
4 " Gwalior Loan of 1887 . . . . .	56,000	56,000	28,000	...	28,000
4 " Rampore Railway Loan . . . . .	1,88,000	1,88,000	1,88,000	...	...
<b>TOTAL 4 PER CENT.</b>	<b>59,20,000</b>	<b>54,70,000</b>	<b>54,08,746</b>	<b>15,525</b>	<b>78,779</b>
3½ Loan of 1842-43 . . . . .	73,22,000	73,22,000	74,96,713	1,74,713	...
3½ " " 1854-55 . . . . .	1,01,44,000	1,01,41,000	1,02,76,351	1,32,351	...
3½ " " 1865 . . . . .	1,18,96,000	1,21,81,000	1,21,76,593	...	4,467
3½ " " 1879 . . . . .	11,95,000	11,95,000	12,25,359	30,359	...
3½ " " 1900-01 . . . . .	1,11,72,000	1,11,72,000	1,13,90,561	2,18,561	...
<b>TOTAL 3½ PER CENT.</b>	<b>4,17,29,000</b>	<b>4,20,14,000</b>	<b>4,25,55,547</b>	<b>5,56,014</b>	<b>4,467</b>
3¼ per cent. Loan of 1896-97 . . . . .	19,33,000	19,33,000	21,24,475	1,91,475	...
Interest on Expired loans . . . . .	...	2,00,000	2,11,755	11,755	...
Discount on other loans . . . . .	80,00,000	...	81,72,262	81,72,262	...
(b) <i>Interest on Floating Debt</i> —					
Discount on Treasury Bills . . . . .	3,35,00,000	2,43,60,000	2,43,88,712	...	21,288
Other floating loans . . . . .	...	2,90,000	2,88,767	...	1,233
<b>TOTAL</b>	<b>3,35,00,000</b>	<b>2,46,50,000</b>	<b>2,46,27,479</b>	<b>..</b>	<b>22,521</b>
(c) <i>Miscellaneous</i> —					
Management of Debt . . . . .	6,50,000	6,15,000	6,32,977	17,977	...
Commission and brokerage on Treasury Bills, etc. . . . .	...	3,08,000	2,99,381	...	8,619
Other item . . . . .	...	...	—27,463	...	27,463
<b>TOTAL</b>	<b>6,50,000</b>	<b>9,23,000</b>	<b>9,04,895</b>	<b>17,977</b>	<b>36,082</b>
<b>Total (Gross)</b>	<b>20,29,30,000</b>	<b>19,23,00,000</b>	<b>20,10,52,772</b>	<b>94,13,484</b>	<b>5,60,712</b>
<i>Less</i> —Interest on debt incurred for—					
Railways . . . . .	12,16,05,000	11,05,44,000	11,22,14,021	16,70,021	...
Posts and Telegraphs . . . . .	68,28,000	63,60,000	63,98,844	28,844	...
Irrigation works . . . . .	10,88,000	12,33,000	11,92,750	...	40,250
Provincial Governments . . . . .	4,00,15,000	3,74,90,000	3,75,47,098	57,098	...
<b>TOTAL DEDUCTION</b>	<b>16,95,36,000</b>	<b>15,56,27,000</b>	<b>15,73,42,713</b>	<b>17,55,963</b>	<b>40,250</b>
<b>Net Total—Interest on ordinary Debt (India).</b>	<b>3,33,94,000</b>	<b>3,65,73,000</b>	<b>4,37,10,059</b>	<b>76,57,521</b>	<b>5,20,462</b>
Excess of actual expenditure as compared with net Grant Rs.			71,37,059		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is mainly due to the adjustment, in accordance with the revised orders of Government issued after the close of the year, of the discount on the rupee loans issued in the year 1923-24, under this head, instead of under the Debt head "Discount Sinking Fund" under which provision for the charge was made in the Revised Estimates. The variations in the amount transferred to Railways, will, as usual, be explained by the Accountant-General, Railways.

## ENGLAND.

*Appropriation Accounts of Grant (Non-Voted) by Minor Head.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 12 Interest on ordinary Debt.	19.—Interest on ordinary Debt.	Secretary of State.										
		Interest on Loans contracted in England.	4,17,63,000	25,39,000	...	4,43,02,000	...	...	4,43,02,000	4,43,13,546	11,546	...
		Interest on Liabilities assumed in respect of British 5 per cent War Loan 1929-47.	98,51,000	3,000	...	98,54,000	...	...	98,54,000	98,53,974	...	26
		Discount Sinking Funds in redemption of debt incurred in excess of money raised.	10,63,000	...	...	10,63,000	...	...	10,63,000	10,62,760	...	240
		Underwriting and Brokers commission on issue of India Stock.	22,50,000	6,70,000	...	29,20,000	...	..	29,20,000	29,11,185	...	8,815
		Management of Debt.	13,30,000	...	3,10,000	10,20,000	...	...	10,20,000	10,12,760	...	7,240
		Advertisement of Loans.	1,00,000	...	45,000	55,000	...	..	55,000	54,369	..	631
		Total 19—Interest	5,63,57,000	32,12,000	3,55,000	5,92,14,000	...	...	5,92,14,000	5,92,08,594	11,546	16,952
	1.—Sinking Funds.	Redemption of Liabilities assumed in respect of British 5 per cent. War Loan (1929-47).	44,29,000	...	3,000	44,26,000	...	...	44,26,000	44,26,026	26	...
GRAND TOTAL		6,07,86,000	32,12,000	3,58,000	6,36,40,000	...	...	6,36,40,000	6,36,34,620	11,572	16,952	
Deficiency of net expenditure as compared with net grant Rs.										5,380		

*Explanation of the causes of variation between Expenditure and Grant.*

*Interest on Loans contracted in England* :—The revised estimate showed an increase of Rs. 6,36,000 owing to the transfer to "Railway Revenue Accounts :—State Railways—Interest on Debt" being less than the Budget, and of Rs. 20,00,000 in respect of a half year's interest on a new loan, owing to provision for interest on Rs. 20,00,00,000 India Stock at 4½ per cent. instead of on Rs. 10,00,00,000 at 5 per cent. as provided for in the Budget. It also included Rs. 1,74,000 in respect of Sinking Fund charges on the new issue. On the other hand a net decrease of Rs. 2,72,000 in respect of interest on India 7 and 8 per cent. Stocks due to variation in the estimated amount of conversions was anticipated. The small increase shown in the Account is mainly due to the transfer to the Railway Revenue Account having been less than was expected.

*Underwriting and Broker's commission on issue of India Stock* :—The Revised Estimate anticipated commission, etc., on an issue greatly in excess of that anticipated when the Budget was prepared.

*Management of Debt* :—A decrease was made in the Revised Estimate of Rs. 3,80,000 owing to a new arrangement with the Bank of England with regard to charges in connection with the transfer by deed Register. On the other hand, however, it provided for an increase of Rs. 62,500 in respect of issue charges on the new loan, and several minor increases.

*Advertisement Charges* :—Provision was made in the Budget for the cost of advertising two loans, whereas one issue only was made in the year.

*Distribution Statement of Grant No. 13—Interest on Miscellaneous Obligations (Non-Voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
England . . . .	Rs. 36,000	Rs. (A) 40,000	Rs. ...	Rs. 76,000	Rs. ...	Rs. ...	Rs. 76,000	Rs. 70,519	Rs. ...	Rs. 5,481
Exchange . . . .	18,000	...	...	18,000	..	...	18,000	30,901	12,901	...
Total . . . .	54,000	40,000	...	94,000	...	...	94,000	1,01,420	12,901	5,481
Excess of actual expenditure as compared with net Grant Rs. .								7,420		

(A) F. D., No. 839-F., dated 14th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

Exchange.—Same remarks as under "2—Taxes on Income" page 230.

**ENGLAND.**

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 13.—Interest on Other Obligations	20.—Interest on other Obligations.	High Commissioner for India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Interest on I.C.S. Provident Fund—Sterling Branch .	36,000	...	...	36,000	...	...	36,000	28,864	...	7,136
		Secretary of State in Council of India—Interest on balances of the Indian Military Widows' and Orphans' Fund .	...	40,000	...	40,000	...	...	40,000	41,655	1,655	...
		TOTAL .	36,000	40,000	...	76,000	...	...	76,000	70,519	1,655	7,136
Deficiency of actual expenditure as compared with net grant Rs.										5,481		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 14.—General Administration (Non-Voted).*

Province or Area.	Original grant.	Modifications sanctioned by the Government.		TOTAL.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
India . . . .	Rs. 26,91,000	Rs. 6,21,983	Rs. 5,92,322	Rs. 27,20,661	Rs. 3,550	Rs. 3,550	Rs. 27,20,661	Rs. 26,62,205	Rs. ...	Rs. 58,45
Bombay . . . .	...	2,187	...	2,187	...	...	2,187	2,187	...	...
Exchange . . . .	9,37,000	...	...	9,37,000	...	...	9,37,000	9,21,602	...	12,39
<b>TOTAL</b> . . . .	36,28,000	6,24,170	5,92,322	36,59,848	3,550	3,550	36,59,848	35,88,994	...	70,854
Deficiency of actual expenditure as compared with net grant Rs. .								70,854		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

Exchange.—No remarks.

## INDIA.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major heads.	Minor heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any.)	Saving (if any.)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 14—General Administration.	22.—General Administration.	Salary of the Governor General.	2,50,800	...	...	2,50,800	...	...	2,50,800	2,50,800	...	...
		Staff and Household of the Governor-General—										
		Private Secretary to H. E. the Viceroy.	43,500	...	...	43,500	...	...	43,500	42,636	...	864
		Military Secretary to H. E. the Viceroy.	43,700	(A) 155	...	43,855	...	...	43,855	43,904	49	...
		Total	87,200	155	...	87,355	...	...	87,355	86,540	49	864
		Executive Council	4,89,000	(B) 9,000	...	4,89,000	...	...	4,89,000	4,88,257	...	743
	A.—Heads of Provinces.	Total—A.—Heads of Provinces, etc.,	8,18,000	9,155	...	8,27,155	...	...	8,27,155	8,25,597	49	1,607
		Council of State	40,000	(C) 13,700	...	53,700	...	...	53,700	53,692	...	8
		Indian Legislative Assembly.	60,000	...	...	60,000	...	...	60,000	56,003	...	4,000
		Total	1,00,000	13,700	...	1,13,700	...	...	1,13,700	1,09,692	...	4,008
	B.—Legislative Bodies.	Civil Secretariat—										
		Foreign and Political Department.	1,99,000	(a) 15,600	(b) 12,367	2,02,233	...	...	2,02,233	1,91,631	...	10,602
		Home Department	6,66,000	(c) 45,344	(d) 9,000	7,02,344	...	...	7,02,344	6,71,236	...	31,108
		Retrenchment Office	...	(e) 7,067	...	7,067	...	...	7,067	7,067	...	...
		Legislative Department.	1,71,700	(f) 2,200	(g) 20,685	1,53,215	...	...	1,53,215	1,49,016	...	4,199
		Department of Education and Health.	1,05,550	...	(h) 1,05,550	...	...	...	...	...	...	...
		Finance Department	2,17,200	(i) 75,922	...	2,93,122	...	...	2,93,122	2,77,142	...	15,980
		Revenue and Agriculture Department.	97,000	...	(h) 97,000	...	...	...	...	...	...	...
		Commerce Department.	89,250	(j) 52,352	(h) 89,250	52,352	...	...	52,352	52,031	...	318
		Department of Industries.	1,20,320	...	(h) 1,20,320	...	...	...	...	...	...	...
		Department of Education, Health and Lands.	...	(k) 1,14,100	...	1,14,100	...	...	1,14,100	1,27,659	13,559	...
	C.—Secretariat and Headquarters Establishments.	Department of Industries and Labour.	...	(l) 1,54,143	...	1,54,143	3,550	3,550	1,54,143	1,52,587	...	1,556
		Total	16,68,020	4,66,728	4,54,172	16,78,576	3,550	3,550	16,78,576	16,28,372	13,559	63,763
		Total—carried over	25,84,020	4,89,583	4,54,172	26,19,431	3,550	3,550	26,19,431	25,68,661	13,608	69,378

## INDIA.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Not grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 14—General Administration.	22.—General Administration. C.—Secretariat and Headquarters Establishments.	Total—Brought forward	25,81,020	4,89,593	4,54,172	26,19,431	3,550	3,550	26,19,431	25,63,661	13,608	69,378
		Military Secretariat	99,400	2,400	...	1,01,800	...	...	1,01,800	98,544	...	3,256
		Public Works Department.	1,38,150	...	1,38,150	...	...	...	...	...	...	...
		Lump reduction by the Retrenchment Committee.	—1,30,000	1,30,000	...	...	...	...	...	...	...	...
		For rounding .	—570	...	...	—570	...	...	—570	...	570	...
		Total	26,91,000	6,21,883	5,92,322	27,20,661	3,550	3,550	27,20,661	26,62,205	14,178	72,634

Deficiency of actual expenditure as compared with net Grant Rs.

58,456

(A) Government of India, Finance Department, No. 965-Ex., dated 19th March 1924.

(B) " " " " " 545-Ex., dated 12th March 1924.

(C) " " " " " 236-Ex., dated 19th January 1924.

(a) Finance Department, No. 727-Ex., dated 29th February 1924

(b) " " " " " 514-Ex., dated 9th February 1924

(c) (1) " " " " " 510-Ex., dated 9th February 1924

(2) " " " " " 2583-Ex., dated 12th November 1923

(3) " " " " " 2916-Ex., dated 21st December 1923

(4) " " " " " 2902-Ex., dated 21st December 1923

(5) " " " " " 505-Ex., dated 8th February 1924

(6) " " " " " 1633-Ex., dated 11th July 1923

(7) " " " " " 1674-Ex., dated 18th July 1923

(8) " " " " " 783-Ex., dated 6th March 1924

Total

45,344

(d) " " " " " 1050-Ex., dated 28th April 1923

(e) (1) " " " " " 960-Ex., dated 17th April 1923

(2) " " " " " 1450-Ex., dated 20th June 1923

Total

7,067

(f) " " " " " 1831-Ex., dated 8th August 1923

(g) " " " " " 308-Ex., dated 21th January 1924

(h) " " " " " 962-Ex., dated 19th March 1924

(i) (1) " " " " " 2646-Ex., dated 17th November 1923

(2) " " " " " 566-Ex., dated 11th March 1924

(3) " " " " " 1045-Ex., dated 26th April 1923

(4) " " " " " 2106-Ex., dated 13th September 1923

(5) " " " " " 693-Ex., dated 25th February 1924

(6) " " " " " 906-Ex., dated 14th March 1924

(7) " " " " " 962-Ex., dated 19th March 1924

Total

75,922

(j) (1) " " " " " 962-Ex., dated 19th March 1924

(2) " " " " " 232-Ex., dated 19th January 1924

(3) " " " " " 276-Ex., dated 22nd January 1924

Total

52,352

(k) (1) " " " " " 962-Ex., dated 19th March 1924

(2) " " " " " 1277-Ex., dated 30th May 1923

Total

1,14,100

(l) (1) " " " " " 962-Ex., dated 19th March 1924

(2) " " " " " 797-Ex., dated 7th March 1924

(3) " " " " " 2086-Ex., dated 27th March 1924

Total

1,54,143

(m) " " " " " 1372-Ex., dated 11th June 1923

2,400 from Voted.

## Explanation of the causes of variation between Expenditure and Grant.

*Foreign and Political Department.*—The additional grant of Rs. 15,600 in column (b) was only partially utilised chiefly to change in personnel.

*Home Department.*—Savings occurred under almost all the units of appropriation chiefly under "Pay of Establishment" (17) owing partly to reduction in the sanctioned scale of Establishment and partly to appointment of lower officers in leave vacancies and under "Allowances and Honoraria" (8) owing to abolition of the Finger Print Bureau during the year involving smaller charges for move to Simla.

*Finance Department.*—Savings were due to the fact that the additional grant of 76 in column (5) was not fully utilised.

*Department of Education, Health and Lands.*—The addition of 1,14 in column 5 sanctioned by the Finance Department in their letters Nos. 1277-Ex., dated 30th May 1923 and 962-Ex., dated 19th March 1924, for this re-organisation proved inadequate owing mainly to change in personnel, involving transfer of expenditure from Voted to Non-Voted.

Other variations are unimportant.

## BOMBAY.

*Appropriation Accounts of Grants (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor-Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 14. General Administration.	22.—General Administration.	Civil Secretariat	Rs. ...	Rs. (A) 2,187	Rs. ...	Rs. 2,187	Rs. ...	Rs. ...	Rs. 2,187	Rs. 2,187	Rs. ...	Rs. ...
	C.—Secretariat and Headquarters establishments.	Total—22.—General Administration	...	2,187	...	2,187	...	...	2,187	2,187	...	...
	Excess or deficiency of actual expenditure as compared with net Grant Rs.									Nil		

(A) Finance Department No. 1198-Ex., dated 29th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 15 Audit (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	6,40,000	...	...	6,40,000	...	..	6,40,000	4,92,352	...	1,47,648
Exchange . . . . .	76,000	...	...	76,000	...	...	76,000	73,517	...	2,483
Total . . . . .	7,16,000	...	...	7,16,000	...	...	7,16,000	5,65,899	...	1,50,101
Deficiency of actual expenditure as compared with net Grant Rs. .								1,50,101		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in India is given below. The difference under "Exchange" is unimportant.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any.)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 15. Audit	23.—Audit.	Auditor General	Rs. 60,000	Rs. ...	Rs. ...	Rs. 60,000	Rs. ...	Rs. ...	Rs. 60,000	Rs. 60,000	Rs. ...	Rs. ...
		Indian Audit and Accounts Service.	5,80,180	...	...	5,80,180	...	...	5,80,180	4,32,352	...	1,47,828
		For rounding.	—180	...	...	—180	...	...	—180	...	180	...
		TOTAL	6,40,000	...	...	6,40,000	...	...	6,40,000	4,92,352	180	1,47,828
		Deficiency of actual expenditure as compared with net Grant Rs.									1,47,618	

*Explanation of the causes of variation between Expenditure and Grant.*

*Indian Audit and Accounts Service.*—The savings under the head were mainly due to the fact that certain officers who were provided for under Non-voted were either transferred to foreign Service, or lent to Provincial Government Currency Department, were replaced by officers whose salaries were voted.  
(*Vide* remarks under "Voted" page 64).

*Distribution Statement of Grant No. 16.—Jails and Convict Settlements (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange	11,000	...	...	11,000	...	...	11,000	13,409	2,409	...
TOTAL	11,000	...	...	11,000	...	...	11,000	13,409	2,409	...
Excess of actual expenditure as compared with net Grant Rs.								2,409		

*Explanation of the causes of variation between Expenditure and Grant.*

Exchange.—Same remarks as under "2.—Taxes on Income" page 230.

*Distribution Statement of Grant No. 17.—Police (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange . . . . .	53,000	...	...	53,000	...	...	53,000	74,232	21,232	...
<b>TOTAL</b> .	53,000	...	...	53,000	...	...	53,000	74,232	21,232	...
Excess of actual expenditure as compared with net Grant Rs. .								21,232		

*Explanation of the causes of variation between Expenditure and Grant.*

Same remarks as under "2.—Taxes on Income," vide page 230.

*Distribution Statement of Grant No. 18—Ports and Pilotage. (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay . . . . .	59,000	7,494	...	66,494	...	...	66,494	64,668	...	1,826
Bengal . . . . .	9,52,000	1,000	...	9,53,000	...	...	9,53,000	9,58,455	5,455	...
Burma . . . . .	41,900	...	...	41,900	...	...	41,900	40,471	...	1,429
Exchange . . . . .	1,10,000	...	...	1,10,000	...	...	1,10,000	37,448	...	72,552
For rounding . . . . .	+100	...	...	+100	...	...	+100	...	...	100
<b>TOTAL</b> . . . . .	11,63,000	8,494	...	11,71,494	...	...	11,71,494	11,01,042	5,455	75,907
Deficiency of actual expenditure as compared with net Grant Rs. .								70,452		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

Exchange.—Same remarks as under "2.—Taxes on Income," vide page 230.



## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 18. Ports and Pilotage.	27.—Ports and Pilotage.	Ports establishment .  Total—27.—Ports and Pilotage.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			59,000	7,494 <sup>(a)</sup>	...	66,494	...	...	66,494	64,668	...	1,826
			59,000	7,494	...	66,494	...	...	66,494	64,668	...	1,826
			Deficiency of actual expenditure as compared with net Grant Rs.							1,826		

(a) F. D. No. 591-Ex., dated 15th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 18. —Ports and Pilotage.	27.—Ports and Pilotage.	1. Pay and allowances of officers and men afloat.	Rs. 69,000	Rs. ...	Rs. ...	Rs. 69,000	Rs. ...	Rs. ...	Rs. 69,000	Rs. 71,069	Rs. 2,069	Rs. ...
		2. Pilotage and Pilot Establishment.	8,05,000	1,000 <sup>(a)</sup>	...	8,06,000	...	...	8,06,000	8,14,307	8,307	...
		3. Ports Establishment.	78,000	...	...	78,000	...	...	78,000	73,079	...	4,921
		TOTAL	9,52,000	1,000	...	9,53,000	...	...	9,53,000	9,58,455	10,376	4,921
		Excess of actual expenditure as compared with net Grant Rs.							5,455			

(a) G. I., F. D., No. 473-Ex., dated 6th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

## BURMA

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 18, —Ports and Pilotage.	27.—Ports and Pilotage.	Ports Establishment.	Rs. 83,105	Rs. ...	Rs. ...	Rs. 83,105	Rs. ...	Rs. ...	Rs. 83,105	Rs. 81,005	Rs. ...	Rs. 2,100
		Light House and Light Ships.	4,500	.	...	4,500		...	4,500	4,019		481
		Deduct—Recoveries.	—45,705	...	...	—45,705	...	...	—45,705	—44,553	1,152	
		TOTAL	41,900	..	..	41,900		...	41,900	40,471	1,152	2,581
		Deficiency of actual expenditure as compared with net grant Rs.									1,429	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 19, —Survey of India.	30—Scientific Departments.	Survey of India—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		(1) Controlling and Administrative Staff and Headquarters Offices.	3,11,000	...	4,000	3,07,000	...	...	3,07,000	2,99,881	...	7,119
		(2) Survey Parties	6,42,000	...	1,74,000	4,68,000	...	...	4,68,000	4,72,433	4,433	...
		Total	9,53,000	...	1,78,000	7,75,000	...	...	7,75,000	7,72,314	4,433	7,119
		Deficiency of actual expenditure as compared with net Grant Rs.									2,686	

*Explanation of the causes of variation between Expenditure and Grant.*

The reduction of 1,78 under the minor head in column (6) represents the amount surrendered to Government as partial set off against the supplementary grant of 3,26 sanctioned by the Legislative Assembly in the voted portion of the grant.

The excess of 4 under "Survey Parties" is more than counterbalanced by savings under the former head viz "Controlling and Administrative staff."

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grants.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 20.— Meteorology.	30.—Scientific Departments.	Meteorology . . .	68,000	...	A 9,800	58,200	...	...	58,200	56,699	...	1,501
		For rounding . . .	...	...	200	—200	...	...	—200	...	200	...
		Total . . .	68,000	...	10,000	58,000	...	...	58,000	56,699	200	1,501
		Deficiency of actual expenditure as compared with net Grant Rs.									1,301	

(A) Finance Department No. 1375-Ex., dated 11th June 1924. 1925.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings. (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 21. —Geological Survey.	30.—Scientific Departments.	Geological Survey	4,01,000	...	A 80,000	3,21,000	...	...	3,21,000	3,34,936	13,936	...
		Total	4,01,000	...	80,000	3,21,000	...	...	3,21,000	3,34,936	13,936	...
Excess of actual expenditure as compared with net Grant Rs.										13,936		

(A) F. D. No. 673-Ex., dated 22nd February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The reduction of 80 (in col. 6) was based on progress of actuals which indicated that savings to that extent were likely accrue under the head. Savings were not, however, fully realised as anticipated owing to increased expenditure during closing months of the year.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 30.—Botanical Survey.	30.—Scientific Departments.	Botanical Survey	25,000	...	...	25,000	...	...	25,000	22,134	...	2,866
		TOTAL	25,000	...	...	25,000	...	...	25,000	22,134	...	2,866
		Deficiency of actual expenditure as compared with net grant Rs.									2,866	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 23.—Zoological Survey.	30.—Scientific Departments.	Zoological Survey	45,000	...	A 16,500	28,500	...	...	28,500	26,184	...	2,316
		For rounding	...	...	500	—500	...	...	—500	...	500	...
		TOTAL	45,000	...	17,000	28,000	...	...	28,000	26,184	500	2,316
Deficiency of actual expenditure as compared with net grant Rs.										1,816		

(A) F. D. No. 1509-Ex., dated 30th June 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 24. —Archæology.	30.—Scientific Departments.	Archæological Department.	Rs. 1,27,000	Rs. ...	Rs. ...	Rs. 1,27,000	Rs. ...	Rs. ...	Rs. 1,27,000	Rs. 94,689	Rs. ...	Rs. 32,311
		TOTAL	1,27,000	...	...	1,27,000	...	...	1,27,000	94,689	...	32,311
		Deficiency of actual expenditure as compared with net grant Rs.									32,311	

*Explanation of the causes of variation between Expenditure and Grant.*

Savings were due to temporary vacancies and to non-utilisation of the provision of 24 made for leave salaries.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 25. —Mines	30.—Scientific Departments.	Mines Department.	Rs. 1,11,000	Rs. ...	Rs. ...	Rs. 1,11,000	Rs. ...	Rs. ...	Rs. 1,11,000	Rs. 1,08,018	Rs. ...	Rs. 2,982
		TOTAL	1,11,000	..	...	1,11,000	...	...	1,11,000	1,08,018	...	2,982
		Deficiency of actual expenditure as compared with net grant Rs.									2,982	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

## Appropriation Accounts of Grant. (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 26.— Other Scientific Departments.	30.—Scientific Departments.	Board of Scientific Advice.	1,800	...	...	1,800	...	...	1,800	600	...	1,200
		Exchange . .	1,16,000	...	...	1,16,000	...	...	1,16,000	1,00,032	...	15,968
		For rounding . .	+200	...	...	+200	...	...	+200	...	...	200
		TOTAL .	1,18,000	...	...	1,18,000	...	...	1,18,000	1,00,632	...	17,368
		Deficiency of actual expenditure as compared with net grant Rs.									17,368	

*Bombay*

Exchange.—The difference under "Exchange" is due chiefly to variation in expenditure in England and to difference between the rates of Exchange adopted in the estimate and those in the accounts.

## Distribution Statement of Grant No. 27—Education (Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	...	...	...	...	...	...	...	—14,373	...	14,373
Bombay . . . . .	...	...	...	...	...	...	...	—26,748	...	26,748
Exchange . . . . .	28,000	...	...	28,000	...	...	28,000	31,293	3,293	...
TOTAL .	28,000	...	...	28,000	...	...	28,000	—9,828	3,293	41,121
Deficiency of actual expenditure as compared with net grant Rs.								37,828		

*Bombay*

Explanation of variation in "India" and "England" is given below.

Exchange.—Same remarks as under 2—Taxes on Income *vide* page 230.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 27.—Education.	31.—Education University.	Government Arts Colleges—Leave salary drawn in England . . .	...	...	...	...	...	...	...	—14,373	...	14,373
		TOTAL . . .	...	...	...	...	...	...	...	—14,373	...	14,373
		Deficiency of actual expenditure as compared with net grant Rs.								14,373		

*Explanation of the causes of variation between Expenditure and Grant.*

*Leave salary drawn in England.*—The actuals represent share of leave salary of certain officers debitable to Military Department in accordance with the instructions contained in Auditor General's letter No. A.C. 1636-41-23, dated 12th May 1923.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 27.— Education.	31.—Education. A.— University.	(1) Government Arts Colleges . . .	...	..	...	...	...	...	...	31,160	31,160	...
		TOTAL (gross) . . .	...	...	...	...	...	...	...	31,160	31,160	..
		(2) Deduct—Recoveries . . .	...	...	...	...	...	...	...	—57,908	...	57,908
		TOTAL (net) . . .	...	...	...	...	...	...	...	—26,748	31,160	57,908
		Deficiency of actual expenditure as compared with net grant Rs.										26,748

*Explanation of the causes of variation between Expenditure and Grant.*

The excess was on account of the pay of the Gazetted staff of the Rajkumar College Rajkot for which no provision was made in the Budget estimate, as the expenditure was to be covered by the recoveries made from the College Fund. The amount recovered from the College Fund during 1923-24 was in excess of the actual expenditure as it included recoveries in respect of payments made at the close of 1922-23.

*Distribution Statement of Grant No. 28—Medical Services (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	2,72,000	26,000	...	2,98,000	...	...	2,98,000	2,39,287	...	58,713
Exchange	92,000	...	...	92,000	...	...	92,000	1,18,766	26,766	...
TOTAL	3,64,000	26,000	...	3,90,000	...	...	3,90,000	3,58,053	26,766	58,713
Deficiency of actual expenditure as compared with net grant Rs.								31,947		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in "India" is given below.

Exchange.—Same remarks as under 2—Taxes on Income *vide* page 230.

**INDIA.**

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 28.—Medical Services.	32.—Medical .	INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Medical Establishment:— Director General, Indian Medical Service.	1,68,600	(A) 26,000	...	1,94,600	...	...	1,91,600	1,85,758	...	8,842
		District Medical Officers.	42,000	...	...	42,000	...	...	42,000	32,629	...	9,371
		Imperial Serologist .	22,800	...	...	22,800	...	...	22,800	9,213	...	13,587
		Leave Salary drawn in England.	...	...	...	...	...	...	...	—13,916	...	13,916
		Total Medical Establishment.	2,33,400	26,000	...	2,59,400	...	...	2,59,400	2,13,684	...	45,716
		X-Ray Institute .	37,900	...	...	37,900	...	...	37,900	25,603	...	12,297
		For rounding .	+ 700	...	...	+ 700	...	...	+ 700	...	...	700
		TOTAL .	2,72,000	26,000	...	2,98,000	...	...	2,98,000	2,39,287	...	58,713
		Deficiency of actual expenditure as compared with net grant Rs.										58,713

(A) Government of India, Finance Department, No. 1118-Ex., dated 7th May 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

Medical Establishment— $\left\{ \begin{array}{l} (1) \text{ Director General, Indian Medical Service.} \\ (2) \text{ District Medical Officer.} \\ (3) \text{ Imperial Serologist.} \end{array} \right\}$  Savings occurred under "Pay of Officers" owing to temporary vacancies.

Leave Salary drawn in England.—The amount represents write back of leave salary of an officer from Central Provincial Revenues. The charge was incurred by the High Commissioner in England during 1922-23 and originally adjusted in the accounts of the Central Government for that year.

X-Ray Institute.—Savings were due to non-utilisation of the Provision of 12 made for leave salary.



*Distribution Statement of Grant No. 29—Public Health (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	1,29,000	20,000	10,120	1,38,880	...	...	1,38,880	1,30,016	...	8,864
Exchange . . .	16,000	...	...	16,000	...	...	16,000	20,023	4,023	...
<b>TOTAL</b> .	<b>1,45,000</b>	<b>20,000</b>	<b>10,120</b>	<b>1,54,880</b>	<b>...</b>	<b>...</b>	<b>1,54,880</b>	<b>1,50,039</b>	<b>4,023</b>	<b>8,864</b>
Deficiency of actual expenditure as compared with net grant Rs.								4,841		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in India is given below.

Exchange.—Same remarks as under 2—Taxes on Income vide page 230.

### INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 29.		INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—Public Health.	38.—Public Health.	Public Health Establishment.	44,900	A 20,000	B 10,120	54,780	...	...	54,780	51,197	...	3,583
		Bacteriological Laboratories:—										
		Central Research Institute.	84,600	...	...	84,600	...	...	84,600	78,819	...	5,781
		For rounding	—500	...	...	—500	...	...	—500	...	500	...
		<b>TOTAL</b>	<b>1,29,000</b>	<b>20,000</b>	<b>10,120</b>	<b>1,38,880</b>	<b>...</b>	<b>...</b>	<b>1,38,880</b>	<b>1,30,016</b>	<b>500</b>	<b>9,364</b>
Deficiency of actual expenditure as compared with net grant Rs.										8,864		

A.—F. D. No. 1235-Ex., dated 23rd May 1923.

B {	Do. do. "									Rs
	Do. 1463-Ex. "	21st June 1923	:	:	:	:	:	:	:	6,400
										3,720
										<b>Rs. 10,120</b>

*Explanation of the causes of variation between Expenditure and Grant.*

Central Research Institute:—Savings were due to the appointment of a lower paid officer as Assistant Director.

## Distribution Statement of Grant No. 30—Agriculture (Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	2,75,000	...	...	2,75,000	...	...	2,75,000	2,43,577	...	31,423
Madras . . . .	6,000	...	...	6,000	...	...	6,000	5,997	...	3
Exchange . . .	15,000	...	...	15,000	...	...	15,000	25,121	10,121	...
Lump addition .	19,000	...	...	19,000	...	...	19,000	...	...	19,000
<b>TOTAL</b>	<b>3,15,000</b>	<b>...</b>	<b>...</b>	<b>3,15,000</b>	<b>...</b>	<b>...</b>	<b>3,15,000</b>	<b>2,74,695</b>	<b>10,121</b>	<b>50,426</b>
Deficiency of actual expenditure as compared with net grant Rs.								40,305		

## Explanation of the causes of variation between Expenditure and Grant.

Explanation of variations in each Province is given below.

Exchange.—Same remarks as under 2.—Taxes on Income *vide* page 230.

## INDIA.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 30.—Agriculture	34.—Agriculture.	Agriculture . .	Rs. 2,75,000	Rs. ...	Rs. ...	Rs. 2,75,000	Rs. ...	Rs. ...	Rs. 2,75,000	Rs. 2,43,577	Rs. ...	Rs. 31,423
		<b>TOTAL</b>	2,75,000	...	...	2,75,000	...	...	2,75,000	2,43,577	...	31,423
		Deficiency of actual expenditure as compared with net grant Rs.								31,423		

## Explanation of the causes of variation between Expenditure and Grant.

Savings were chiefly due to temporary vacancies in the appointments of the Physiological Chemist, Imperial Agriculturist and Imperial Agricultural Bacteriologist attached to the Agricultural Research Institute, Pusa.

## MADRAS.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 30. — Agriculture.	34.—Agriculture.	Agriculture (Sugar-cane Breeding Station).	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000	Rs. ...	Rs. ...	Rs. 6,000	Rs. 5,997	Rs. ...	Rs. 3
Deficiency of actual expenditure as compared with net grant Rs.										3		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 31. — Civil Veterinary Services.	34.—Agriculture.	Veterinary charges	Rs. 84,000	Rs. ...	Rs. ...	Rs. 84,000	Rs. ...	Rs. ...	Rs. 84,000	Rs. 80,463	Rs. ...	Rs. 3,537
		TOTAL	84,000	...	...	84,000	...	...	84,000	80,463	...	3,537
Deficiency of actual expenditure as compared with net grant Rs.										3,537		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 32.—Industries (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange	7,000	...	...	7,000	...	...	7,000	4,119	...	2,881
TOTAL	7,000	...	...	7,000	...	...	7,000	4,119	...	2,881
Deficiency of actual expenditure as compared with net Grant Rs.								2,881		

*Explanation of the cause of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 33.—Aviation (Non-Voted).*

Provinces or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess. (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	5,000	1,500	...	6,500	...	...	6,500	6,000	...	500
TOTAL	5,000	1,500	...	6,500			6,500	6,000	...	
Deficiency of actual expenditure as compared with net Grant Rs.								500		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 33. —Aviation.	36.—Aviation.	Direction . .	Rs. 5,000	Rs. (A) 1,500	Rs. ..	Rs. 6,500	Rs. ...	Rs. ...	Rs. 6,500	Rs. 6,000	Rs. ...	Rs. 500
		TOTAL	5,000	1,500	..	6,500	...	...	6,500	6,000	...	500
		Deficiency of actual expenditure as compared with net Grant Rs.									500	

A.—F. D. No. 535-Ex., dated 11th February 1924.

Explanation of the causes of variation between Expenditure and Grant.  
No remarks.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 31. —Commercial Intelligence.	37.—Miscellaneous Departments.	Bureau of Commercial Intelligence (including Statistics)	Rs. 40,000	Rs. ...	Rs. ...	Rs. 40,000	Rs. ...	Rs. ...	Rs. 40,000	Rs. 35,609	Rs. ...	Rs. 4,391
		TOTAL	40,000	...	...	40,000	...	...	40,000	35,609	...	4,391
		Deficiency of actual expenditure as compared with net Grant Rs.									4,391	

Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## Distribution Statement of Grant No. 35.—Census (Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	24,000	5,220	...	29,220	...	...	29,220	29,220	...	...
Burma . . . . .	...	10,000	...	10,000	...	...	10,000	9,741	...	259
Central Provinces . . . . .	...	90	...	90	...	...	90	90	...	...
Punjab . . . . .	...	4,928	...	4,928	...	...	4,928	3,522	...	1,406
For rounding	...	—18	...	—18	...	...	—18	...	18	...
<b>TOTAL</b>	<b>24,000</b>	<b>20,220</b>	<b>...</b>	<b>44,220</b>	<b>...</b>	<b>...</b>	<b>44,220</b>	<b>42,573</b>	<b>18</b>	<b>1,647</b>
Deficiency of actual expenditure as compared with net Grant Rs.								1,647		

Explanation of the causes of variation between Expenditure and Grant.  
Explanation of variations in each Province is given below.

## INDIA.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 35.—Census.	37.—Miscellaneous Departments.	Census Commissioner .	24,000	(A) 5,220	...	29,220	..	...	29,220	29,220	...	...
		TOTAL	24,000	5,220	...	29,220	...	...	29,220	29,220	...	...
		Excess or deficiency of actual expenditure as compared with net Grant Rs.								Nil		

(A) F. D. No. 456 Ex., dated 4th February 1924 . . . . . Rs. 5,000  
 .. 739 Ex., dated 1st March 1924 . . . . . 150  
 .. 1138 Ex., dated 27th March 1924 . . . . . 70  
 Total Rs. . . . . 5,220

Explanation of the causes of variation between Expenditure and Grant.  
No remarks.

## BURMA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35.—Census.	37.—Miscellaneous Departments.	Census . . . .	Rs. ...	Rs. (A) 10,000	Rs. ...	Rs. 10,000	Rs. ...	Rs. ...	Rs. 10,000	Rs. 9,741	Rs. ...	Rs. 259
		TOTAL . . .	...	10,000	...	10,000	...	...	10,000	9,741	...	259
		Deficiency of actual expenditure as compared with net Grant Rs. . . . .									259	

(A) Government of India, Finance Department, No. 456-Ex., dated 4th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The additional allotment was sanctioned to meet the allowance of a member of the Indian Educational Service deputed for Census work.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35.—Census.	37.—Miscellaneous Departments.	Census . . . .	Rs. ...	Rs. (a) 90	Rs. ...	Rs. 90	Rs. ...	Rs. ...	Rs. 90	Rs. 90	Rs. ...	Rs. ...
		TOTAL . . .	...	90	...	90	...	...	90	90		...
		Excess or deficiency of actual expenditure as compared with net Grant Rs. . . . .									Nil	

(a) Sanctioned in Government of India, Finance Department, letter No. 457-Ex., dated 4th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## PUNJAB.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 35.—Census.	37.—Miscellaneous Departments.	Census	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			...	(a) 4,928	...	4,928	...	..	4,928	3,522	...	1,406
			...	4,928	...	4,928	...	...	4,928	3,522	...	1,406
		TOTAL	...	4,928	...	4,928	...	...	4,928	3,522	...	1,406
Deficiency of actual expenditure as compared with net Grant Rs.										1,406		

(a) Government of India, Finance Department, No. 457-Ex., dated 4th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 36A.—Emigration—Internal (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	7,600	...	...	7,600	...	...	7,600	7,650	50	...
Bengal . . . . .	600	...	...	600	...	...	600	600	...	...
For rounding . . . . .	—200	...	...	—200	...	...	—200	...	200	...
TOTAL . . . . .	8,000	...	...	8,000	...	...	8,000	8,250	250	...
Excess of actual expenditures as compared with net Grant Rs.								250		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.



## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-A.—Emigration—Internal.	37—Miscellaneous Departments.	India, Emigration	Rs. 7,600	Rs. ...	Rs. ...	Rs. 7,600	Rs. ...	Rs. ...	Rs. 7,600	Rs. 7,650	Rs. 50	Rs. ...
		TOTAL	7,600	...	...	7,600	...	...	7,600	7,650	50	...
		Excess of actual expenditure as compared with net Grant Rs.									50	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 36-A.—Emigration—Internal.	37.—Miscellaneous Departments	Emigration—Internal.	Rs. 600	Rs. ...	Rs. ...	Rs. 600	Rs. ...	Rs. ...	Rs. 600	Rs. 600	Rs. ...	Rs. ...
		TOTAL	600	...	...	600	...	...	600	600	...	
		Excess or deficiency of actual expenditure as compared with net Grant Rs.									Nil	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 36-B.—Emigration—External (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . .	...	1,694	...	1,694	..	...	1,694	9,141	7,450	...
Msdras . . .	2,000	100	...	2,100	...	...	2,100	2,025	..	75
Bengal . . .	5,400	...	...	5,400	...	..	5,400	4,800	...	600
For rounding . .	— 400	..	...	— 400	...	...	— 400		400	...
<b>TOTAL</b> .	<b>7,000</b>	<b>1,794</b>	<b>...</b>	<b>8,794</b>	<b>...</b>	<b>...</b>	<b>8,794</b>	<b>15,969</b>	<b>7,850</b>	<b>67</b>
Excess of actual expenditure as compared with net Grant Rs.								7,175		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

**INDIA.**

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 36-B.—Emigration External.	37.—Miscellaneous Departments.	Emigration .	...	A 1,694	...	1,694	...	...	1,694	9,144	7,450	...
		<b>TOTAL</b> .	...	1,694	...	1,694	..	...	1,694	9,144	7,450	...
		Excess of actual expenditure as compared with net Grant Rs.								7,450		

(A) F. D. No. 900-Ex., dated 14th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

Through an oversight on the part of the Departments of Education, Health and Lands, provision to cover the non-voted portion of the charges involved in the creation of the new appointment of British Agent, Ceylon, was not applied for.

## MADRAS.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 36-B.—Emigration—External.	37.—Miscellaneous Departments.	Emigration—External.	2,000	A 100	...	2,100	...	...	2,100	2,025	...	75
		TOTAL	2,000	100	...	2,100	...	...	2,100	2,025	...	75
Deficiency of actual expenditure as compared with net Grant Rs.										75		

(A) G. I. Finance Department 912-Ex., dated 15th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authority.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 36-B.—Emigration—External.	37.—Miscellaneous Departments.	Emigration—External	5,400	...	...	5,400	...	...	5,400	4,800	...	600
		TOTAL	5,400	...	...	5,400	...	...	5,400	4,800	...	600
Deficiency of actual expenditure as compared with net Grant Rs.										600		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant No. 37—Joint Stock Companies (Non-voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay . . . . .	...	...	...	...	...	...	...	16,800	16,800	...
Total .	...	...		...	...	...	...	16,800	16,800	...
Excess of Actual Expenditure as compared with net Grant Rs .								16,800		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in Bombay is given below.

**BOMBAY.**

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 37.  Joint Stock Companies.	37—Miscellaneous Departments.	Registrar of Joint Stock Companies.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		...	...	...	...	...	...	...	...	16,800	16,800	...
		Total	...	...	...	...	...	...	...	16,800	16,800	...
Excess of actual expenditure as compared with net grant Rs.										16,800		

*Explanation of the causes of variations between Expenditure and Grants.*

The excess is due to the pay and allowances of the Registrar for which provision was made under "Voted" having been treated and debited in accounts as "Non-voted" thereby causing a corresponding saving under the "Voted" grant (*vide* footnote A on page 101).

*Distribution Statement of Grant No. 38—Miscellaneous Departments (Non-voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	1,61,000	90,816	14,000	2,37,816	...	...	2,37,816	2,24,991	...	12,82
Exchange . . . . .	17,000	...	...	17,000	...	...	17,000	20,962	3,963	...
Total . . . . .	1,78,000	90,816	14,000	2,54,816	...	...	2,54,816	2,45,953	3,962	12,8
Deficiency of actual expenditure as compared with net grant Rs.								8,863		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in India is given below. Exchange—Same remarks as under 2—Taxes on Income, *vide* page 230.

**INDIA.**

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 38. Miscellaneous Departments.	37.—Miscellaneous Departments.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Imperial Library .	18,610	...	...	18,610	.	...	18,610	17,062	...	1,548
		Examinations . .	13,300	...	...	13,300	...	...	13,300	10,000	...	3,300
		Inspector of Explosives	33,660	...	...	33,660	...	...	33,660	29,206	...	4,454
		Controller of Patents and Designs.	19,200	...	..	19,200	...	...	19,200	18,428	...	772
		Actuary to the Government of India.	26,000	...	...	26,000	...	...	26,000	24,000	...	2,000
		Indian War Memorial.	...	6,936	..	6,986	...	...	6,936	6,937	1	...
		Stores Department .	36,320	83,880	...	1,20,200	...	...	1,20,200	1,19,358	...	842
		British Empire Exhibition.	14,000	...	14,000	...	...	...	...	...	...	...
		For rounding .	—90	...	.	—90	...	...	—90	...	90	..
Total .	1,61,000	90,816	14,000	2,37,816	...	...	2,37,816	2,24,991	91	12,916		
Deficiency of actual expenditure as compared with net grant Rs										12,825	...	

(A) F. D. No. 2511-Ex., dated 7th November 1923.

(B) F. D. No. 1004-Ex., dated 22nd March 1924.

(C) F. D. No. 577-Ex., dated 14th February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## Distribution Statement of Grant No. 39—Currency (Non-voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	63,000	54,600	19,900	97,700	...	...	97,700	94,646	...	3,054
Madras . . . .	8,400	600	...	9,000	...	...	9,000	8,980	...	11
Bombay . . . .	44,000	10,630	18,900	35,700	...	...	35,700	34,478	...	1,222
United Provinces . . . .	...	5,000	...	5,000	...	...	5,000	5,540	540	...
Burma . . . .	24,500	...	22,800	1,700	...	...	1,700	1,541	...	159
Exchange . . . .	20,000	4,860	...	24,860	...	...	24,860	19,316	...	5,544
For rounding . . . .	+100	...	...	+100	...	...	+100	...	...	100
Total . . . .	1,60,000	A 75,660	A 61,600	1,74,060	..	...	1,74,060	1,64,510	540	10,090
Deficiency of actual expenditure as compared with net grant Rs.								9,550		

(A) F. D. No 419-Ex., dated 1st February 1924

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below. The difference under "Exchange" is due chiefly to lesser expenditure in England.

## INDIA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 39. Currency	38.—Currency	Controller of the Currency.	89,360	A 41,300	...	80,660	...	...	80,660	78,352	...	2,308
		Depnty Controller of the Currency, Northern India.	23,820	...	A 19,900	3,920	...	...	3,920	3,828	...	92
		Currency office, Calcutta.	...	A 13,300	...	13,300	...	...	13,300	12,466	...	834
		For rounding	—180	...	...	—180	...	...	—180	...	180	...
		Total	63,000	A 54,600	A 19,900	97,700	...	...	97,700	94,646	180	3,234
		Deficiency of actual expenditure as compared with net grant Rs.									3,054	

(A) F. D. No. 419-Ex., dated 1st February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## MADRAS.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Savin (if an
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39. Currency	38.—Currency	Currency offices.	Rs. 8,400	Rs. 600(a)	Rs. ...	Rs. 9,000	Rs. ...	Rs. ...	Rs. 9,000	Rs. 8,989	Rs. ...	Rs.
		Total	8,400	600	...	9,000	...	...	9,000	8,989	...	...
		Deficiency of actual expenditure as compared with net grant Rs.								11		

(a) F. D. No. 419-Ex., dated 1st February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39 Currency	38.—Currency		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1. Deputy Controllers of the Currency	30,000	...	18,900(c)	11,100	...	...	11,100	11,502	402	...
		2. Currency offices.	14,000	10,600(a)	...	24,600	...	...	24,600	22,976	...	1,624
		Total	44,000	10,600	18,900	35,700	...	...	35,700	34,478	402	1,624
Deficiency of actual expenditure as compared with net grant Rs.										1,222		

(a) F. D. No. 419-Ex., dated 1st February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Currency	38.—Currency	Currency Office	...	(a) 5,000	...	5,000	...	...	5,000	5,540	540	...
		Total	...	5,000	...	5,000	...	...	5,000	5,540	540	...
Excess of actual expenditure as compared with net grant										540		

(a) F. D. No. 419-Ex., dated 1st February 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The supplementary grant of Rs. 5,000 provided under this head proved insufficient.

## BURMA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 39.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Currency	38.—Currency	Currency office	24,500	...	(a) 22,800	1,700	...	..	1,700	1,541	...	159
		Total	24,500	...	22,800	1,700	...	...	1,700	1,541	...	159
Deficiency of actual expenditure as compared with net grant Rs.										159		

(a) F. D. No. 419-Ex., dated 1st February 1924.

The reduction of the original grant was due to the change of personnel.

*Distribution statement of Grant No. 40—Mint (Non-voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
India	Rs. 75,000	Rs. ...	Rs. ..	Rs. 75,000	Rs. ...	Rs. ...	Rs. 75,000	Rs. 40,400	Rs. ...	Rs. 34,600
Bombay	45,000	...	...	45,000	...	...	45,000	33,559	...	11,441
Exchange	24,000	...	...	24,000	...	...	24,000	4,001	...	19,999
Total	1,44,000	...	...	1,44,000	...	...	1,44,000	77,960	...	66,040
Deficiency of actual expenditure as compared with net Grant Rs.								66,040		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in India and England is given below.

Exchange.—Same remarks as under 2—Taxes on Income vide page 230.



## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modification sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 40.												
Mint . . .	39.—Mint .	Mint and Assay-master's Establishment and contingencies.	75,000	...	...	75,000	...	...	75,000	40,400	...	34,600
		Total .	75,000	...	...	75,000	...	...	75,000	40,400	...	34,600
Deficiency of actual expenditure as compared with net grant Rs.										34,600		

*Explanation of the causes of variation between Expenditure and Grant.*

Savings were due to the appointment of an officiating officer as Mint Master in place of the permanent incumbent who retired from 21st May 1923 and also to vacancy in the appointment of the Deputy Mint Master and abolition of the appointment of the Assay Master with effect from 1st October 1923.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 40—Mint .	39.—Mint .	Mint and Assay master's Establishment and contingencies.	45,000	...	...	45,000	...	...	45,000	33,559	...	11,441
		Total .	45,000	...	...	45,000	...	...	45,000	33,559	...	11,441
Deficiency of actual expenditure as compared with net grant Rs.										11,441		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving occurred under the unit "Pay of Officers" It was due to:—

- (a) The post of the Mint Master having been held by an Officer drawing less pay than provided for; and  
 (b) the post of the Assay Master having been held for the first 8 months of the year by an officer whose pay was classified as voted.

## Distribution statement of Grant No. 41—Civil Works (Non-voted).

Province or Area.	Original grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	27,12,000	16,92,200	7,50,000	36,54,200	55,600	...	37,09,800	38,33,936	1,24,136	...
Madras (Coorg) . . . . .	13,200	2,800	...	16,000	...	...	16,000	15,359	...	641
Bombay . . . . .	...	...	...	...	21,000	...	21,000	23,798	2,798	...
Bengal (Andamans and Nicobar Islands). . . . .	10,000	...	...	10,000	..	...	10,000	...	...	10,000
United Provinces (Rajputana). . . . .	39,300	...	...	39,300	...	...	39,300	44,173	4,873	...
Punjab—										
Simla Imperial Circle and Kabni Legation. . . . .	6,36,000	1,100	...	6,39,000	100	3,49,000	2,69,100	2,67,139	...	1,961
North-West Frontier Province. . . . .	25,00,000	3,04,290	4,79,719	23,24,571	53,966	2,56,297	21,23,300	...	...	21,23,300
Central Provinces (Central India). . . . .	24,900	...	...	24,900	6,500	...	31,600	31,415	...	185
Assam . . . . .	...	...	...	...	...	...	...	—1,129	...	1,129
England . . . . .	60,000	10,000	...	70,000	...	...	70,000	64,479	...	5,521
Exchange . . . . .	30,000	...	...	30,000	...	...	30,000	30,415	415	...
For rounding . . . . .	—300	...	...	—300	...	...	—300	...	300	...
Total . . . . .	60,26,000	20,10,390	12,29,719	68,06,671	1,37,366	6,04,237	63,99,800	43,29,615	1,32,522	21,42,70
Deficiency of actual expenditure as compared with net grant Rs.								20,10,185		

Explanation of the causes of variation between Expenditure and Grant.

Explanation of variation in each province is given below.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of grant.	Major head.	Minor heads.	Original grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41.	Civil Works	India—										
		Civil Works in charge of Military Engineer-in-Chief.										
		Waziristan Scheme—										
		Original Works . . .	...	...	...	..	...	...	...	34,53,252	...	...
		Repairs . . .	...	...	...	...	...	...	...	88	...	...
		Establishment . . .	...	...	...	...	...	...	...	2,71,542	...	...
		Tools and Plants . . .	...	...	...	...	...	...	...	34,481	...	...
		Suspense . . .	...	...	...	...	...	...	...	37,448	...	...
		Total . . .	27,30,000	A 16,92,200	A 7,50,000	36,72,200	...	..	36,72,200	37,96,811	1,24,611	...
		India General—										
		Consulting Engineer to the Government of India.	...	...	...	...	37,100	...	37,100	37,125	25	...
		Lump Reduction . . .	—18,500	...	...	—18,500	18,500	...	...	...	...	...
		For rounding . . .	+500	...	...	+500	...	...	+500	...	...	500
			—18,000	...	...	—18,000	55,600	...	37,600	37,125	25	500
		Total . . .	27,12,000	16,92,200	7,50,050	36,54,200	55,600	...	37,09,800	38,33,936	1,24,636	500
Excess of actual expenditure as compared with net grant Rs.										1,24,136		

(A) Government of India, Finance Department, No. 1435-Ex., dated June 1923 and Department of Industries No. A. C. W.-38, dated 29th January 1924 and 13th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

*Civil Works in charge Military Engineer-in-Chief.*—The expenditure was incurred on works which were still to be in progress during the current year, and which were of a most urgent nature. To keep within the allotment, it would have been necessary to dismiss the labour which had been recruited for this out of the way Sub-Districts at great cost and trouble. Further large debits were raised which were not expected until 1924-25.

## MADRAS (COORG).

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41. —Civil Works including expenditure in England.	41.—Civil Works.	Establishment	13,200	2,800 (a)	...	16,000	...	..	16,000	15,359	...	641
		Total	13,200	2,800	...	16,000	...	...	16,000	15,359	...	641
Deficiency of actual expenditure as compared with net grant Rs.										641		

(a) A.C.W. No. 3, dated 18th January 1924 from G. I., Deptt. of Industries and Labour (P. W. Branch), and G. I., Fin. Dept., No. 267-Ex, dated 22nd January 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41. —Civil Works.	41.—Civil Works.	Establishment	...	...	...	...	21,000	...	21,000	23,798	2,798	...
		Total	...	...	...	...	21,000	...	21,000	23,798	2,798	..
Excess of actual expenditure as compared with net grant Rs.										2,798		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is covered by saving under the voted portion of the grant. (Vide page 119.)

## BENGAL (ANDAMANS AND NICOBAR ISLANDS.)

*Appropriation Accounts of (Non-Voted) Grant by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Not Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41.—Civil Works	41.—Civil Works	Andamans and Nicobar Islands Establishment.	10,000	...	...	10,000	...	...	10,000	...	...	10,000
		Total	10,000	...	...	10,000	...	...	10,000	...	...	10,000
Deficiency of actual expenditure as compared with net grant Rs.										10,000		

*Explanation of the causes of variation between Expenditure and Grant.*

The savings are due to the post having been filled up by an officer whose pay has been adjusted under "voted."

## UNITED PROVINCES (RAJPUTANA).

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Not Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41.—Civil Works	41.—Civil Works (Rajputana)	Establishment	39,300	...	...	39,300	...	...	39,300	44,173	4,873	...
		Total	39,300	...	...	39,300	...	...	39,300	44,173	4,873	
Excess of actual expenditure as compared with net grant Rs.										4,873		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is more than covered by savings under "voted", vide page 122.

## PUNJAB.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41—Civil Works.	41.—Civil Works.	<i>Simla Imperial Circle.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Establishment . . .	36,936	(a) 1,100	...	38,000	100	...	38,100	35,875	...	2,225
		Total	36,900	1,100	...	38,000	100	...	38,100	35,875	...	2,225
		<i>Kabul Legation.</i>										
		(A) Original works . .	6,00,000	...	...	6,00,000	...	3,49,000	2,51,000	1,53,438	...	97,562
		Repairs . . .	...	...	...	...	...	...	...	9	9	...
		(B) Suspense . . .	...	...	...	...	...	...	...	97,817	97,817	...
		Total . . .	6,00,000	...	...	6,00,000	...	3,49,000	2,51,000	2,51,264	97,826	97,562
		GRAND TOTAL	6,36,900	1,100	..	6,38,000	100	3,49,000	2,89,100	2,87,139	97,826	99,787
		Deficiency of actual expenditure as compared with net grant Rs.										1,961

(a) Government of India, Finance Department, No. 2405-Ex., dated 1st November 1923.

The variation between the original and the net grant is chiefly due to the sum of Rs. 3,49,000 re-appropriated from the grant for the Legation buildings at Kabul to meet expenditure on the construction of the Jandola-Serwakai Road and the Scouts posts at Jandola and Ahnai Tange *vide* Government of India P. W. Department, No. 38, dated 10th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The saving under (A) is nearly counterbalanced by the excess under (B).

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 41—Civil Works.	41—Civil Works.	Original works	Rs. 21,83,000	Rs. 2,61,171	Rs. 4,78,051	Rs. 19,66,120	Rs. ...	Rs. 71,611	Rs. 18,94,509	Rs. ...	Rs. ...	Rs. 18,94,509
		Establishment	3,06,000	39,249	1,515	3,43,734	...	1,81,346	1,62,188	...	...	1,62,188
		Tools and Plants	11,000	3,870	153	14,717	53,966	2,080	66,603	...	...	66,603
		Total	25,00,000	3,04,290	4,79,719	23,24,571	53,966	2,65,237	21,23,300	...	...	21,23,300
		Deficiency of actual expenditure as compared with net grant Rs.										21,23,300

The expenditure audited by each Controller is passed on to this office monthly through his Exchange account for adjustment on the N.-W. F. Province Books. Details of the various charges are not communicated to the office of the Accountant-General, Punjab, which in respect of the expenditure thus passed on to it by the four Controllers referred to above, necessarily follows the classification given in the Exchange account by the Controllers concerned. In the monthly accounts received from the aforesaid Controllers no distinction whatsoever was made between 'voted' and 'non-voted' expenditure, nor was this distinction observed in the case of the Finance Schedules prepared by the Controllers in question in respect of this expenditure. In the circumstances all the debits on account of expenditure under this head were adjusted under voted (*vide* Appropriation Account on page 116). This accounts for no expenditure being figured having been shown in this appropriation account.

It may, however, be mentioned that in the Appropriation Account sent by the Controller of Military Accounts Peshawar, in respect of expenditure audited by all the four Controllers, the following expenditure was shown as chargeable :—

(i) Original works									Rs.
(ii) Establishment	.	.	.	.	.	.	.	.	17,74,221
(iii) Tools and Plants	.	.	.	.	.	.	.	.	1,83,343
(iv) Suspense	.	.	.	.	.	.	.	.	9,571
									—2,553
									<u>TOTAL Rs.</u>
									19,64,882

A comparison of this expenditure with the net grants shown in column 10 of the Appropriation Account would result in the following "excesses" and "savings."

Minor head

	Excess (+) Saving (—)
	Rs.
(i) Original works . . . . .	—1,20,288
(ii) Establishment . . . . .	+21,155
(iii) Tools and Plants . . . . .	—56,732
(iv) Suspense . . . . .	—2,553

The savings under (i) and (iii) are said to be due to non-receipt of debits for supply of stores, work done and cost of land acquired for incorporation in the accounts for 1923-24 and the excess under (ii) is said to be due to more establishment, audit and direction charges on Daraban Ghazi Khel Road.

**CENTRAL PROVINCES (CENTRAL INDIA).**  
*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41—Civil Works.	41.—Civil Works.	Pay of Officers	24,900	...	...	24,900	6,700	...	31,600	31,445	...	155
		Total	24,900	..	.	24,900	6,700	...	31,600	31,445	.	155
Deficiency of actual expenditure as compared with net grant Rs.										155		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

**ASSAM.**

*Appropriation Accounts of Grants (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41—Civil Works.	41.—Civil Works.	Establishment	...	...	...	...	...	...	...	—1,129	...	1,129
		Total	...	...	...	...	...	...	...	—1,129	...	1,129
Deficiency of actual expenditure as compared with net grant Rs.										1,129		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

**ENGLAND.**

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 41—Civil Works.	41.—Civil Works.	High Commissioner for India.										
		Leave and Deputation Salaries, etc.	60,000	10,000	...	70,000	...	...	70,000	63,717	...	6,283
		Secretary of State—Sundry items	...	...	...	...	...	...	..	762	762	...
		Total	60,000	10,000	...	70,000	...	...	70,000	64,479	762	6,283
Deficiency of actual expenditure as compared with net grant Rs.										5,521		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.



## Distribution Statement of Grant No. 42.—Superannuation Allowances and Pensions (Non-Voted).

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	1,88,000	...	.	1,88,000	...	...	1,88,000	96,117	...	91,883
Madras . . . . .	7,000	19,850	...	56,850	...	...	56,850	17,005	...	13,215
Bombay . . . . .	13,000	...	...	13,000	...	...	13,000	11,877	...	1,123
Bengal . . . . .	7,500	2,500	...	10,000	...	...	10,000	13,536	3,536	...
United Provinces . . . . .	80,000	...	...	80,000	...	...	80,000	31,453	...	48,547
Punjab . . . . .	33,000	...	..	33,000	...	...	33,000	19,564	...	13,036
Burma . . . . .	...	3,888	...	3,888	...	...	3,888	3,888	...	...
Bihar and Orissa . . . . .	3,000	...	...	3,000	...	...	3,000	1,050	...	1,941
Central Provinces . . . . .	...	...	...	..	...	..	...	8,917	8,917	...
Assam . . . . .	...	2,000	...	2,000	...	...	2,000	2,021	25	...
For rounding . . . . .	+500	...	...	+500	...	...	+500	...	...	500
Total India . . . . .	3,32,000	58,238	...	3,90,238	...	...	3,90,238	2,31,871	12,508	1,70,875
England . . . . .	1,95,83,000	80,000	11,15,000	1,85,41,000	...	...	1,85,41,000	1,78,01,951	...	7,36,046
Exchange . . . . .	97,90,000	...	...	97,90,000	...	...	97,90,000	81,66,386	...	16,23,614
TOTAL . . . . .	2,97,02,600	1,38,238	11,19,000	2,87,21,238	..	...	2,87,21,238	2,62,03,211	12,508	25,30,635
Deficiency of actual expenditure as compared with net grant Rs.								25,18,027		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

Exchange—Same remarks as under "2—Taxes on Income" page 230.

## INDIA.

## Appropriation accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major head.	Minor heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 42.—Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	Superannuation and Retired Allowances.	Rs. 90,000	Rs. ...	Rs. ...	Rs. 90,000	Rs. ...	Rs. ...	Rs. 90,000	Rs. 20,416	Rs. ...	Rs. 69,584
		Pensions of the Military Fund.	1,000	...	...	1,000	...	...	1,000	3,834	2,834	...
		Pensions of the Bengal Civil Fund.	7,000	...	...	7,000	...	...	7,000	4,665	...	2,335
		Pensions under the Indian Civil Service Family Pension Regulations.	55,000	...	...	55,000	...	...	55,000	44,612	...	10,388
		Covenanted Civil Service Pensions.	15,000	...	...	15,000	...	...	15,000	...	...	15,000
		Pensions of the Bombay Civil Fund.	...	...	...	...	...	...	...	2,590	2,590	...
		Payments made in England by means of Rupee Drafts.	20,000	...	...	20,000	...	...	20,000	20,000	...	...
		TOTAL	1,88,000	...	...	1,88,000	...	...	1,88,000	96,117	5,424	97,307

Deficiency of actual expenditure as compared with net grant Rs. 91,983

## Explanation of the causes of variation between Expenditure and Grant.

*Pensions of the Military Fund.*—Certain arrear pensionary charges of the Military Fund were originally passed on to the Accountant General, Bengal, for adjustment by the Controller of Military Accounts, Presidency and Assam District. The Accountant General, Bengal, having refused to accept the debits on the ground that the charges were central, the debits were passed on to this office by the Controller of Military Accounts and adjusted in the accounts for March 1924 Final, when no action towards reappropriation was possible.

*Superannuation and Retired Allowances.*—The provision under the head proved high.

*Pensions under the Indian Civil Service Family Pension Regulations.*

*Covenanted Civil Service Pension.*

—Having regard to the fluctuating character of the charges no accurate estimate is possible.

*Bombay Civil Fund.*—The actual represents payment made to a new pensioner, hence no provision for the charges could be made in time.

## MADRAS.

## Appropriation accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major head.	Minor heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 42.—Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	(1) Superannuation and retired allowances.	Rs. 7,000	Rs. ...	Rs. ...	Rs. 7,000	Rs. ...	Rs. ...	Rs. 7,000	Rs. 1,594	Rs. ...	Rs. 5,406
		(2) Gratinties . . .	...	(a) 19,350	...	19,350	...	...	19,350	15,000	...	4,350
		(3) Pensions of the Military Funds.	...	(b) 12,000	...	12,000	...	...	12,000	6,812	...	5,188
		(4) Pensions of the Military Orphan Fund.	...	(b) 5,400	...	5,400	...	...	5,400	6,351	951	...
		(5) Pension of the Madras Medical Retiring Fund.	...	(b) 1,600	...	1,600	...	...	1,600	3,769	2,169	...
		(6) Pensions of the Madras Civil Fund.	...	(b) 11,500	...	11,500	...	...	11,500	10,079	...	1,421
		TOTAL	7,000	49,850	...	56,850	...	...	56,850	43,605	3,120	16,365

Deficiency of actual expenditure as compared with net grant Rs. 13,245

(a) G. I. P. D., No. 1863-Ex., dated 9th August 1923.

(b) " No. 2784-Ex., dated 22nd October 1923.

## Explanation of the causes of variation between Expenditure and Grant.

*Head (1).*—Savings are due to the pensionary charge on account of Posts and Telegraphs Department, having been passed on to the Accountant General, Posts and Telegraphs.

*Head (2).*—The payment expected to be made to the heirs of a deceased officer was not made.

*Head (3).*—The savings could not be anticipated as the Budget is framed and payments made at the instances of the Controller of Military Accounts, Presidency and Assam District, Calcutta.

*Heads (4) and (5).*—The excess could not be anticipated as they were passed on through non-Civil Exchange accounts and adjusted through journal entries.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.— Superannuation allowances and pensions.	15.—Superannuation allowances and pensions.	(1) Superannuation and Retired Allowances.	...	...	...	...	...	...	...	2,130	2,130	...
		(2) Pensions of the Military Orphan Fund.	2,000	..	...	2,000	...	...	2,000	...	...	2,000
		(3) Special pensions connected with War 1914	7,000	-	..	7,000	...	...	7,000	5,653	...	1,347
		(4) Pensions of the Military Fund.	1,000	...	...	1,000	...	...	1,000	4,094	94	...
		Total	13,000	.	...	13,000	...	...	13,000	11,877	2,223	3,317
Deficiency of actual expenditure as compared with net grant Rs.										1,125		

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) The excess was due to the payment at Bombay of a pension for which provision existed in the budget of the High Commissioner.
- (2) The saving was due to the transfer of pensions for which provision was made in the budget or to other casualties.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No 42.— Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	(1) Superannuation and retired allowances.	6,500	(a) 2,500	...	9,000	...	...	9,000	...	...	9,000
		(2) Commuted value of pensions.	...	...	...	...	...	...	...	3,649	3,649	...
		(3) Covenanted Civil Service Pensions.	...	...	...	...	...	...	...	6,900	6,900	...
		(4) Pensions of the Military Orphan Fund.	1,000	...	...	1,000	...	...	1,000	2,987	1,987	...
		Total	7,500	2,500	...	10,000	...	...	10,000	13,536	12,536	9,000
Excess of actual expenditure as compared with net grant Rs.										3,536		

(a) Finance Department, No. 852-Bx, dated 11th March 1924.

*Explanation of the causes of variations between Expenditure and Grant.*

- 1.—The savings are due to payment of pension of non-voted officers not having been made during the year.
- 2.—The excess is due to adjustment of commuted value of pension of an officer after the close of the year.
- 3.—The excess is due to the transfer of pension of one officer to this Province.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 42. Superannuation Allowances and Pensions.	45. Superannuation Allowances and Pensions.	(1) Pensions of the Military Orphan Fund. (2) Pensions under the War risk compensation scheme. (3) Gratuities. (4) Special Pensions connected with War, 1911.	Rs. 15,000 1,000 64,000 ...	Rs. ... ... ...	Rs. ... ... ...	Rs. 15,000 1,000 64,000 80,000	Rs. ... ... ...	Rs. ... ... ...	Rs. 15,000 1,000 64,000 80,000	Rs. 16,122 283 14,770 31,453	Rs. 1,122 .. ... 1,400	Rs. ... 717 49,230 49,947
Deficiency of actual expenditure as compared with net grant Rs.										48,547		

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) The estimates were disturbed by expenditure in the closing month of the year.
- (2) The saving is due to rounding in the estimates.
- (3) Retirements on proportionate pension proved smaller than was anticipated.
- (4) There was no provision as no expenditure on this account was incurred in the preceding year and no expenditure in this connection was expected but some arrear payments became inevitable.

## PUNJAB.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 42. Superannuation Allowances and Pensions.	45.—Superannuation Allowances and Pensions.	Superannuation and Retired Allowance. A. Computed value of pensions payable at other Province. B. Pensions of the Military Fund. C. Pensions of the Military Orphan Fund. D. Refund of Annuity recovered from the members of the Indian Civil Service before 1st April 1919. E. Pension of Madras Fund. F. Pensions under War Risk Compensation Scheme. G. Pensions for distinguished Meritorious Services. Rounding.	Rs. 7,200 782 3,000 6,400 ... 2,300 8,000 5,290 +28 33,000	Rs. .. ... ... ... ... ... ... ... ... ...	Rs. ... ... ... ... ... ... ... ... ... ...	Rs. 7,200 782 3,000 6,400 ... 2,300 8,000 5,290 +28 33,000	Rs. ... ... ... ... ... ... ... ... ... ...	Rs. ... ... ... ... ... ... ... ... ... ...	Rs. 7,200 782 3,000 6,400 ... 2,300 8,000 5,290 +28 19,364	Rs. 8,035 ... 644 3,455 7,200 ... ... ... ... ... 8,035	Rs. 835 ... ... ... 7,200 ... ... ... ... ... ...	Rs. ... 782 2,356 2,915 ... 2,300 8,000 5,290 28 21,671
Deficiency of actual expenditure as compared with net grant Rs.										13,636		

*Explanation of the causes of variation between Expenditure and Grant.*

- (A) The estimate was based on past actuals. No charge was incurred in 1923-24.
- (B) The grant was not utilised. The expenditure of Rs. 645 was wrongly adjusted under this head instead of under head "Pensions of the Military Orphan Fund."
- (C) The saving is partly counterbalanced by the excess of Rs. 645 *vide* (B) above and is partly due to the fact that the grant has proved to be an overestimate.

(D) A high official of the Government of India who belonged to the Cadre of the Central Provinces Government before his appointment under the Government of India drew his annuity from the Punjab under orders of the Government of India.—Hence the excess.

(E) The expenditure was incurred in the North-West Frontier Province.

(F) The expenditure was adjusted under "Voted" The provision was in correctly made under "Non-voted."

(G) The grant was wrongly provided for under "Central Non-voted" as the expenditure was adjustable and "Provincial Voted."

### BURMA.

#### *Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.			...	3,888	...	3,888	...	...	3,888	3,888	...	...
Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	Covenanted Civil Service Pensions.	...	3,888	...	3,888	...	...	3,888	3,888	...	...
		Total		3,888	...	3,888	...	...	3,888	3,888	...	...
Excess or Deficiency of actual expenditure as compared with net grant Rs.										...		

(A) Finance Department No. 2905-Ex., dated 21st January 1924.

The additional grant was sanctioned to meet the expenditure incurred for the refund of the contributions towards annuity of a member of the Indian Civil Service.

### BIHAR AND ORISSA.

#### *Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42.			3,000	...	...	3,000	...	...	3,000	1,059	...	1,941
Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	Pension of the Military Orphan Fund.	3,000	...	...	3,000	...	...	3,000	1,059	...	1,941
		Total	3,000	...	...	3,000	...	...	3,000	1,059	...	1,941
Deficiency of actual expenditure as compared with net grant Rs.										1,941		

No remarks.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42 Superannuation Allowances and Pensions.	45.—Superannuation Allowances and Pensions.	Concession grants in respect of past contributions to Indian Civil Service annuities	...	...	...	...	..	...	...	8,947	8,947	...
	...					£						
		Total	...	..	...	...	.	...	...	8,947	8,947	...
Excess of actual expenditure as compared with net grant Rs.										8,947		

*Explanation of the causes of variations between Expenditure and Grant.*

The expenditure represents refund of contributions towards annuity made by members of the Indian Civil Service, before the 1st April 1919 (*vide* Government of India, Home Department, Notification No. F. 67-III-Ests dated the 23rd September 1922). The expenditure was erroneously classified under the head 'Indian Civil Service Provident Fund' and was transferred to this head in the final accounts after the close of the year.

## ASSAM.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42 Superannuation Allowances and Pensions.	45.—Superannuation Allowances and Pensions.	Concession grants in respect of past contribution to Indian Civil Service Annuities	...	(a) 2,000	...	2,000	...	...	2,000	2,025	25	...
		Total	...	2,000	...	2,000	...	...	2,000	2,025	25	...
Excess of actual expenditure as compared with net grant Rs.										25		

(a) Government of India, Finance Department, No. 854-Ex., dated the 11th March 1924.  
No remarks.

## ENGLAND.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 42. Superannuation allowances and pensions.	45.—Superannuation allowances and pensions.	High Commissioner for India.										
		General Pensions . . .	60,00,000	...	8,30,000	50,70,000	...	...	50,70,000	48,23,876	...	2,43,124
		Commutations . . .	2,40,000	...	40,000	2,00,000	...	...	2,00,000	1,13,668	...	86,332
		L. C. S. Annuities . . .	48,50,000	...	40,000	48,10,000	...	...	48,10,000	46,87,484	...	1,22,516
		Commutations of Annuities . . .	2,40,000	...	...	2,40,000	...	...	2,40,000	45,109	...	1,94,891
		Concession Grants in respect of past contribution to annuities	1,60,000	40,000	...	2,00,000	...	...	2,00,000	2,39,437	39,437	...
		Civil Funds . . .	25,00,000	...	...	25,00,000	...	...	25,00,000	24,85,841	...	14,159
		L. C. S. Family Pensions.	5,60,000	40,000	...	6,00,000	...	...	6,00,000	5,82,045	...	17,955
		Total High Commissioner.	1,45,50,000	80,000	1,010,000	1,36,20,000	...	...	1,36,20,000	1,29,80,460	39,437	7,28,977
		Secretary of State.										
		General . . .	7,14,000	...	7,000	7,07,000	...	...	7,07,000	6,97,406	...	9,594
		Pensions and Allowances payable in respect of the Indian Military and Medical Funds and the Indian Navy Fund. . . .	43,16,000	...	1,03,000	42,14,000	...	...	42,14,000	41,77,088	...	36,91
		Total Secretary of State.	50,30,000	...	1,03,000	49,21,000	...	...	49,21,000	48,71,494	...	46,50
		Total England . . .	1,95,80,000	80,000	1,119,000	1,85,41,000	...	...	1,85,41,000	1,78,04,954	39,437	7,75,48
Deficiency of actual expenditure as compared with net grant Rs.										7,36,046		

IGH COMMISSIONER— *Explanation of the causes of variation between Expenditure and Grant.*

*General Pensions.*—Readjustment of the Budget provision as between voted and non-voted was necessitated partly by the receipt of advices from Provincial Governments notifying pensions as subject to vote which have hitherto been treated as non-voted and partly by the decision relative to the Secretary of State's despatch, No. Accounts 6 dated 30th August 1923. The effect of these changes, however, on the "non-voted" charge appears to have been underestimated.

*Indian Civil Service Annuities.*—Owing to the effect of provincialisation the allowance made for normal increase in the number of pensioners was overestimated.

*Commutations.*—The demand for commutations was less than was allowed for.

*Concession grants in respect of past contribution to annuities.*—Increase mainly due to insufficient provision for cases.

*Secretary of State.*—Pensions and allowances payable in respect of the Indian Military and Medical Funds, etc. The payments under Military Funds decreased more rapidly than was expected.

*Distribution Statement of Grant No. 43.—Stationery and Printing (Non-Voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . .	30,000	...	...	30,000	..	...	30,000	66,649	36,649	...
England . . . .	12,000	...	...	12,000	...	...	12,000	...	...	12,000
Exchange . . . .	6,000	...	...	6,000	.	...	6,000	...	...	6,000
Total . . . .	48,000	...	...	48,000	...	...	48,000	66,649	36,649	18,000
Excess of actual expenditure as compared with net grant Rs.								18,649		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in "India" and "England" is given below. The saving under Exchange is due to absence of charges in England.

**INDIA.***Appropriation Account of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 43.		Stationery Office—										
Stationery and Printing, etc.	46.—Stationery and Printing.	Calcutta Stationery Office.	6,570	...	...	6,570	...	...	6,570	31,917	25,347	...
		Forms Store Department.	9,700	..	...	9,700	..	...	9,700	9,700	...	...
		Total . . . .	16,270	...	...	16,270	.	...	16,270	41,617	25,347	...
		Government Presses . . . .	14,000	...	.	14,000	...	...	14,000	25,032	11,032	...
		For rounding . . . .	—270	.	...	—270	...	...	—270	...	270	...
		Total . . . .	30,000	...	..	30,000	...	...	30,000	66,649	36,649	...
Excess of actual expenditure as compared with net grant Rs.										36,649		

*Explanation of the causes of variation between Expenditure and Grant.*

These charges were provided for in the voted portion of the grant. But the salary of the officers holding appointments being non-voted the charges were recorded in this section of the grant. Corresponding savings occurred the voted portion *vide* page 142.



## ENGLAND.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving. (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 43. Stationery and Printing	46—Stationery and Printing.	High Commissioner for India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Leave and deputation salaries, etc.	12,000	...	..	12,000	...	...	12,000	...	...	12,000
		Total	12,000	...	...	12,000	...	...	12,000	...	...	12,000
Deficiency of actual expenditure as compared with net grant Rs.										12,000		

*Explanation of the causes of variation between Expenditure and Grant.*

No officer on leave under the Non-voted portion of this head.

*Distribution statement of Grant No. 44.—Miscellaneous (Non-Voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bia . . .	51,000	1,74,579	...	2,25,579	...	...	2,25,579	2,17,229	...	8,350
mbay . . .	13,500	...	500	13,000	...	...	13,000	13,000	...	...
ited Provinces .	1,000	1,200	...	2,200	...	...	2,200	11,367	9,167	...
ntial Provinces .	25,18,700	...	9,000	25,09,700	...	...	25,09,700	25,07,012	...	2,688
exchange . . .	18,000	...	...	18,000	...	...	18,000	28,879	10,879	...
For rounding . .	—200	...	...	—200	...	...	—200	...	200	...
Total .	26,02,000	1,75,779	9,500	27,68,279	...	...	27,68,279	27,77,487	20,246	11,038
Lump Allowance for Supplementary grants.	9,00,000	...	...	9,00,000	...	...	9,00,000	...	...	9,00,000
Total .	35,02,000	1,75,779	9,500	36,68,279	...	...	36,68,279	27,77,487	20,246	9,11,038
Deficiency of actual expenditure as compared with net grant Rs.								8,90,792		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in each Province is given below.

Exchange:—Same remarks as under 2 taxes on Income *vide*, page 230.

Lump Allowance for Supplementary grant:—This lump amount was provided under "44 Miscellaneous" to cover the cuts of 4 lakhs under Custom and 5 lakhs under General Administration made by the Legislative Assembly. The amount was not, however, utilised as the cuts originally made under the heads were partially restored by the Legislative Assembly on 20th February 1924.

## INDIA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Special Commissions of Enquiry.	16,900	1,72,179	..	1,89,079	.	...	1,89,079	1,81,022	...	8,057
		Local Clearing Office	34,200			34,200	...	...	34,200	33,842	..	358
		War Board	...	(b) 2,400	.	2,400	...	..	2,400	2,365	.	45
		For rounding	—100		...	—100	.	...	—100		100	...
		Total	51,000	1,74,579	...	2,25,579	...		2,25,579	2,17,229	100	8,450
Deficiency of actual expenditure as compared with net grant Rs.										8,350		

(a)—F. D. No. 575 Ex., dated 14th February 1924 . . . . . Rs. 54,179.  
 „ „ 838 Ex. „ 11th March 1924 . . . . . 1,18,000 (includes transfer of Rs. 65,000 from voted).

(b)— „ „ 208 Ex. „ 25th January 1924 . . . . . 1,72,179.  
 „ „ 208 Ex. „ 25th January 1924 . . . . . Rs. 2,400 transferred from voted.

*Explanation of the causes of variation between Expenditure and Grant.*

*Special Commissions of Enquiry.*—The Savings of 8 under the head is the net result of variation under different Committees of Enquiry and is mainly accounted for by the absence of charges on account of "International Labour Conference."

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant	Modifications sanctioned by the Government.		Total	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.	Miscellaneous compensations.	13,500	...	(A) 500	13,000	...	...	13,000	13,000	...	...
		Total	13,500	...	500	13,000	.	...	13,000	13,000	...	...
		Excess or Deficiency of actual expenditure as compared with net grant Rs.									nil	

(A) Government of India, F. D. No. 1665-F., dated 8th December 1923.

No remarks

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.	Assignments and compensation.	1,100	(a) 1,200	.	2,300	...	.	2,300	11,367	9,067	...
		Rounding	—100	.	...	—100	...	...	—100	...	100	...
		Total	1,000	1,200	...	2,200	...	...	2,200	11,367	9,167	...
		Excess of actual expenditure as compared with net grant Rs.									9,167	

(a) No. 218-Ex., dated the 16th January 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

(1) The excess has been brought about by the payment of Deosthan and Warshashan allowances to the Barhanpur mafidars which were not provided for in the estimates (vide this office letter No. <sup>P.A.</sup>1003, dated the 17th June 1924, to the Secretary to the Government of India, Finance Department.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 44.—Miscellaneous.	47.—Miscellaneous.	Miscellaneous Compensation.	25,18,700	...	9,000	25,09,700	...	...	25,09,700	25,07,012	...	2,688
		Total	25,18,700	...	9,000	25,09,700	...	...	25,09,700	25,07,012	...	2,688
		Deficiency of actual expenditure as compared with net grant Rs.									2,688	

(1) Sanctioned in Government of India, Finance Department, letter No. 916-ED., dated the 15th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The decrease in expenditure as compared with the grant was due to the fact that the pensions in connection with the annexation of the Nagpur territory and certain other charitable pensions which were classified under this head the past were transferred to the Major head "44.—Territorial and Political Pensions" in the Accounts for 1923-24.

## Distribution Statement of Grant No. 45—Adjustment with Provincial Government (Non-Voted).

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
Assam	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 857	Rs. 857	Rs. ...
Total	...	...	...	...	...	...	...	857	857	...
Excess of actual expenditure as compared with net grant Rs.								857		

Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## ASSAM.

## Appropriation Accounts of Grants (Non-voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 45.—Adjustments with Provincial Governments.	51A—Miscellaneous Adjustments, etc.	" "	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 857	Rs. 857	Rs. ...
		Total	...	...	...	...	...	...	...	857	857	...
Excess of actual expenditure as compared with net grant Rs.										857		

Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## Distribution Statement of Grant No. 46—Refunds (Non-voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
India.	Rs. 36,000	Rs. 3,000	...	Rs. 39,000	Rs. ...	Rs. ...	Rs. 39,000	Rs. 54,210	Rs. 15,210	Rs. ...
Madras	9,12,000	16,01,000	...	25,16,000	...	...	25,16,000	23,36,933	...	1,85,067
Bombay	69,08,000	81,73,013	...	1,50,81,013	...	...	1,50,81,013	1,54,92,333	4,11,320	...
Bengal	46,00,000	26,29,000	...	72,29,000	...	...	72,29,000	60,75,336	...	21,53,664
United Provinces.	3,57,000	1,53,400	...	5,10,400	...	...	5,10,400	4,15,727	...	94,673
Punjab	2,43,000	...	3,900	2,39,100	...	...	2,39,100	10,69,348	8,60,248	...
Burma	24,09,000	15,03,000	...	39,12,000	...	...	39,12,000	3,19,500	...	62,400
Bihar and Orissa.	1,71,000	1,11,000	...	2,82,000	...	...	2,82,000	2,18,610	...	33,390
Central Provinces.	56,000	5,35,000	...	5,91,000	...	...	5,91,000	6,17,254	56,254	...
Assam	70,000	...	...	70,000	...	...	70,000	58,835	...	11,165
Total	1,57,62,000	1,47,11,413	3,900	3,04,79,513	...	...	3,04,69,513	2,92,72,165	13,47,072	25,40,120
Deficiency of actual expenditure as compared with net grant Rs.								11,97,345		

Explanation of the causes of variation between Expenditure and Grant.

Statement of variations in each Province is given below.

## INDIA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46 —Refunds .	II.—Taxes on Income.	Refunds .	...	...	...	..	...	...	...	860	860	...
	III.—Salt .	Ditto .	19,000	...	...	19,000	...	...	19,000	29,621	10,621	...
	XXVII.—Currency.	Ditto .	17,000	(a) 3,000	...	20,000	...	...	20,000	23,729	3,729	...
		Total .	36,000	3,000	...	39,000	...	...	39,000	54,210	15,210	...
Excess of actual expenditure as compared with net grant Rs.										15,210		

F. D., No. 782-F., dated 11th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

III.—Salt—Refunds.—Same remarks as under Voted, vide page 161.

XXVII.—Currency.—An additional grant of 3 (column 5) was obtained on progress of actuals, which, however, proved inadequate due to heavier payments towards the close of the year.

## MADRAS.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46 —Refunds .	I.—Customs .	(1) Refunds .	5,50,000	...	...	5,50,000	...	...	5,50,000	3,40,074	...	2,09,926
	II.—Taxes on Income.	(2) Ditto .	3,00,000	(a) 11,00,000	...	14,00,000	...	...	14,00,000	15,11,460	1,11,460	...
	Income-tax.	(3) Ditto .	50,000	(d) 4,50,000	...	5,00,000	...	...	5,00,000	4,13,921	...	86,079
	Super-tax .											
	III.—Salt .	(4) Ditto .	...	(c) 50,000	...	50,000	...	...	50,000	50,041	41	...
	XXVII.—Currency.	(5) Ditto .	12,000	(b) 4,000	...	16,000	...	...	16,000	15,437	...	563
		Total .	9,12,000	16,04,000	...	25,16,000	...	...	25,16,000	23,30,933	1,11,501	2,96,568
Deficiency of actual expenditure as compared with net grant Rs.										1,85,067		

(a) { G. I. Fin. No. 1310-F., dated 20th September 1923 . . . . . Rs. 5,00,000  
Do. „ 91-F., dated 10th January 1924 . . . . . 6,00,000  
(b) G. I. No. 782-F., dated 11th March 1924 . . . . . 4,000  
(c) G. I. Fin. No. 1421-F., dated 10th October 1923 . . . . . 50,000  
(d) Same as (a) (2 lakhs + 2½ lakhs)

*Explanation of the causes of variation between Expenditure and Grant.*

Head 1.—The savings are explained to be due to there having been no cases of refunds of enhanced duty provisionally collected under the “provisional collection of Taxes Act of 1918” which was the special feature of the previous

Head 2.—The excess expenditure was due to reductions on appeal or revision and to adverse decisions of the High rt in Income-tax cases.

Head 3.—The savings are explained to be due to the fact that the refunds during the second half of the year were not so numerous as in the first, on the basis of which the additional appropriation of Rs. 4,50,000 was obtained.

## BOMBAY.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46. —Refunds.	I.—Customs	(1) Refunds	32,24,000	31,70,000 (a)	...	63,94,000	...	...	63,94,000	74,50,783	10,56,78	...
	II.—Taxes on Income.	(2) Ditto	35,08,000	50,00,000 (b)	...	85,08,000	...	...	85,08,000	78,33,760	...	6,74,240
	III.—Salt	(3) Ditto	1,66,000	...	...	1,66,000	...	...	1,66,000	1,96,779	30,779	...
	XXVII.—Currency.	(4) Ditto	10,000	3,013 (c)	...	13,013	...	...	13,013	11,011	...	2,002
		Total	69,08,000	81,73,013	...	1,50,81,013	...	...	1,50,81,013	1,54,92,333	10,87,562	6,76,242
Excess of actual expenditure as compared with net grant Rs.										4,11,320		

(a) G. I. P. D., No. 1165-F., dated 8th December 1923.

(b) " " 1583-F., " 15th November 1923.

(c) " " 782-F., " 11th March 1924.

## Explanation of the causes of variation between Expenditure and Grant.

(1) The excess was due to larger amounts of refunds paid in respect of goods exported to Afghanistan and Kashmir than originally estimated.

(2) The saving was due to some of the heavy refunds expected to be paid in 1923-24 having been paid in 1924-25.

(3) Under the provisions of the Salt Act so much of the salt as is used in an industrial concern is exempt from salt duty. This duty is, however, in the first instance, levied on the full quantity of the salt purchased and refund subsequently allowed on requisition in respect of salt used for industrial purposes. When the Budget for 1923-24 was framed there were only 45 Companies taking advantage of this concession. But during 1923-24 this number rose to 65 which contributed to the increase in the amount of duty refunded.

## BENGAL.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46 —Refunds.	(I) Customs	1.—Refunds	43,00,000	...	...	43,00,000	...	...	43,00,000	25,28,747	...	17,71,253
	(II) Taxes on Income.	2.—Ditto	3,00,000	24,81,000 (a)	...	27,81,000	...	...	27,81,000	24,05,055	...	3,75,945
	(III) Salt	3.—Ditto	...	1,48,000 (b)	...	1,48,000	...	...	1,48,000	1,41,534	...	6,466
		Total	46,00,000	26,29,000	...	72,29,000	...	...	72,29,000	50,75,336	...	21,53,664
Deficiency of actual expenditure as compared with net grant Rs.										21,53,664		

(a) F. D., No. 782-Ex., dated 11th March 1924.

(b) " " 850-Ex., " 11th March 1924.

## Explanation of variations between the Original and the Net Grant.

Head 2.—The increase is due to larger demands for Income-tax refunds.

Head 3.—The increase is due to the transfer of provision from "Voted" and to increased demands.

## Explanation of the causes of variation between Expenditure and Grant.

Head 1.—The savings are due to decrease in the Import duty collections and to smaller payment of Import duty refunds, cotton miscellaneous refunds and drawbacks.

Head 2.—The savings are due to claims for Income-tax refunds being smaller than anticipated.

Head 3.—The savings are due to smaller demands of salt refunds than anticipated.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46—Refunds	I.—Customs	Refunds	...	(a) 100	...	100	...	...	100	97	...	...
		(1) Refunds	3,50,000	(b) 1,42,000	...	4,92,000	...	...	4,92,000	4,05,288	...	86,712
		(2) Refunds	7,800	(c) 11,300	...	18,500	...	...	18,300	10,342	...	7,158
		Total	3,57,800	1,53,400	...	5,10,100	...	...	5,10,100	4,15,727	...	94,373
		Deficiency of actual expenditure as compared with net grant Rs.								91,673		

(a) No. 816-F., dated 13th March 1924, from the Government of India	...	...	...	Rs. 100
(b) „ 842-Ex., „ 11th „	„	„	„	1,42,000
(c) „ 782-F., „ 11th „	„	„	„	11,300

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) Subsequent addition to the grant was not fully spent.  
 (2) The expenditure during the last two months of the year did not keep pace with the rate of expenditure during the preceding ten months.

## PUNJAB.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant No. 46 —Refunds.	I.—Customs	(A) Refunds	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		...	...	...	...	...	...	...	12,040	12,040	...		
		(B) Income Tax—Refunds.	2,15,000	..	...	2,15,000	...	...	2,15,000	9,38,549	7,23,549	..	
	II.—Taxes on Income.	(C) Super Tax—Refunds.	14,000	...	...	14,000	...	...	14,000	1,38,095	1,24,095	...	
		XXVII.—Currency.	Currency Do.	14,000	...	(a) 3,900	10,100	...	...	10,100	10,701	604	...
			total	2,43,000	...	3,900	2,39,100	...	...	2,39,100	10,99,388	8,60,288	...
		Excess of actual expenditure as compared with net grant Rs.									8,60,288		

(a) Government of India, Finance Department, No. 782-F., dated 11th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The amount is made up as follows:—

(i) Refunds of excise duty on locally manufactured kerosine oil and motor spirits to the Kashmir Darbar vide Government of India, Finance Department, No. 185-F., dated 7th February 1923

(ii) Other refunds

Rs.  
9,378  
2,662

Rs. 12,040

The debit for Rs. 9,378 having been raised by the Kashmir Darbar after the close of the year, the question of appropriation could not be taken up. Similarly no action could be taken in respect of item (ii) above as it was paid in March 1924.

(B & C) The excess is due to a large number of appeals for 1922-23 having been decided in 1923-24.

## BURMA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46—Refunds	I.—Customs	A.—Refunds	9,00,000	(a)	...	9,00,000	...	...	9,00,000	8,01,567	...	98,133
	II.—Taxes on Income.	B.—Do.	15,00,000	15,00,000	...	30,00,000	...	...	30,00,000	30,13,791	13,791	...
	III.—Salt	C.—Do.	5,000	(b)	...	8,000	...	...	8,000	32,112	24,112	...
	X.—Tributes from Indian States.	D.—Do.	2,000	..	...	2,000	...	..	2,000	...	...	2,000
	XXVII.—Currency.	E.—Do.	2,000	..	...	2,000	...	...	2,000	1,739	...	261
		Total	21,09,000	15,03,000	...	39,12,000	..	...	39,12,000	38,49,509	37,903	1,00,394
Deficiency of actual expenditure as compared with net grant Rs.										62,491		

(a) G. I. F. D., No. 693F., dated 3rd March 1924.

(b) " " 991-Ex., dated 20th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The decrease was anticipated and the revised estimate for 1923-24 was fixed at Rs. 8,00,000, but no portion of the grant was actually withdrawn.

B.—Heavy refunds in March 1924 caused the excess under this head. The additional allotment of Rs. 15,00,000 proved insufficient and as the excess came to be known after 31st March, no action could be taken to obtain further allotment to meet the excess.

C.—Unforeseen refunds in the closing months caused the excess. The additional allotment, which was obtained in view of the probable expenditure, proved insufficient.

D.—Provision was made for the refund of tribute to the Karenni States. No refund was, however, made during the year.

E.—No remarks.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 46—Refunds	I.—Customs	(1) Refunds	1,000	A	...	2,000	...	...	2,000	1,146	...	854
	II.—Taxes on Income	(2) Do.	20,000	A	...	22,000	...	...	22,000	21,089	...	911
	Super Tax	(3) Do.	1,50,000	A	...	2,58,000	...	...	2,58,000	2,26,405	...	31,595
	Income-tax											
		Total	1,71,000	1,11,000	...	2,82,000	...	...	2,82,000	2,48,640	...	33,360
Deficiency of actual expenditure as compared with net grant Rs.										33,360		

(A) G. I. F. D., No. 782, dated 11th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

3.—A fluctuating head. The additional grant was obtained with reference to the latest actuals.



## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46—Refunds.	I.—Customs.	1. Refunds	Rs. 25,000	Rs. ...	Rs. ..	Rs. 25,000	...	...	Rs. 25,000	Rs. 11,741	...	Rs. 13,259
		2. Ditto	31,000	5,35,000(a)	...	5,66,000	...	...	5,66,000	6,35,513	69,513	...
	II.—Taxes on Income.											
		Total	56,000	5,35,000	...	5,91,000	...	...	5,91,000	6,47,254	69,513	13,259
	Excess of actual expenditure as compared with net grant Rs.									56,254		

(a) Additional grant sanctioned in Government of India, Finance Department letter No. 1710-F., dated 20th December 1923 (Rs.4,25,000) and Government of India, Finance Department, letter No. 879-F., dated 19th March 1924 (Rs. 1,16,000).

*Explanation of the causes of variation between Expenditure and Grant.*

(1) The original grant was based on past actuals, but it proved high.

(2) The excess was due to the fact that a claim for the refund of an amount of Rs. 1,11,299 was presented by a firm at the end of the year and the payment, being inevitable, was made on the 29th March 1924, when there was no time to obtain additional funds.

## ASSAM.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 46 —Refunds	II.—Taxes on Income.  XXVII.—Currency.	Refunds	Rs. 70,000	Rs. ...	Rs. ...	Rs. 70,000	Rs. ...	Rs. ...	Rs. 70,000	Rs. 58,788	Rs. ...	Rs. 11,212
		Ditto	...	...	...	...	...	...	...	47	47	...
		Total	70,000	...	...	70,000	...	...	70,000	58,835	47	11,212
		Deficiency of actual expenditure as compared with net grant Rs.									11,165	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts by Grants (Non-voted) for the year 1923-24.*

Name of Grant.	Major Heads.	Original Gross Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
			Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47 —North-West Frontier Province.	1. Customs . . . .	1,000	5,175	...	6,175	...	...	6,175	3,212	...	2,963
	5. Land Revenue . . . .	18,000	...	...	18,000	...	...	18,000	28,023	10,023	...
	7. Stamps . . . . .	20,000	...	...	20,000	...	...	20,000	14,765	...	5,235
	8. Forest . . . . .	26,000	...	...	26,000	...	...	26,000	24,992	...	1,008
	14. Interest . . . . .	9,72,000	...	...	9,72,000	...	...	9,72,000	9,61,077	...	7,923
	22. General Administration . . . .	4,60,000	...	...	4,60,000	...	...	4,60,000	4,36,995	...	23,005
	24. Administration of Justice . . . .	1,72,000	3,500	...	1,75,500	...	...	1,77,580	1,82,257	4,677	...
	25. Jails . . . . .	27,000	...	...	27,000	...	...	27,000	18,613	...	8,487
	50. Police . . . . .	3,75,000	...	...	3,75,000	8,213	8,213	3,75,000	3,09,627	...	65,373
	51. Ecclesiastical . . . .	60,000	...	...	60,000	...	...	60,000	72,620	...	12,620
	59. Political . . . . .	50,34,000	70,636	1,43,963	50,61,573	1,21,001	1,24,610	50,44,019	50,80,662	...	8,67,867
	61. Education . . . . .	67,000	...	8,529	58,610	...	...	58,610	38,835	...	19,775
	62. Medical . . . . .	86,000	...	...	86,000	...	...	86,000	90,201	4,201	...
	63. Public Health . . . .	35,000	...	...	35,000	...	...	35,000	24,427	...	10,573
	64. Agriculture . . . . .	...	...	...	...	...	...	...	7,500	7,500	...
	44. Territorial and Political Pensions . . . .	61,000	...	...	61,000	1,333	...	61,333	55,956	...	5,387
	45. Superannuation Allowances and Pensions . . . .	...	...	...	...	...	...	...	—5,286	...	5,286
	Refunds . . . . .	52,000	...	...	52,000	...	...	52,000	1,55,119	1,03,119	...
	TOTAL . . . . .	1,23,95,000	61,391	1,51,453	1,23,24,938	1,30,007	1,46,823	1,23,08,717	1,14,08,595	1,29,520	10,29,64
Deficiency of actual expenditure as compared with net grant Rs. . . . .									9,00,122		

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grants.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47—North-West Frontier Province.	1.—Customs	(A) Compensation .	1,000	...	...	1,000	...	...	1,000	...	...	1,000
		(B) Land Customs .	.	5,175	...	5,175	...	...	5,175	3,212	...	1,963
		TOTAL	1,000	5,175	...	6,175	...	...	6,175	3,212	...	2,963
Deficiency of actual expenditure as compared with net grant Rs.										2,963		

*Variations between the Original and the Net Grants.*

The variation between the original and the net grant is due to an additional appropriation having been sanctioned on 13th September 1923 to meet the cost of customs staff entertained in connection with the Anglo-Afghan Trade Convention.

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The saving is due to the fact that the actual expenditure of Rs. 200 incurred against the grant of Rs. 1,000 for "compensation" has been erroneously adjusted in the Punjab Accounts instead of in the North-West Frontier Province Accounts. The necessary re-adjustment has been made in the accounts for 1924-25.

(B) The saving is due to the erroneous adjustment of Rs. 1,646 under the minor head "Political Agents" subordinate to 29-Political (*Vide* Appropriation Account on page 307).

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47—North-West Frontier Province.	5.—Land Revenue.	(A). Survey and Settlement .	...	...	...	...	...	...	...	10,082	10,082	...
		Land Revenue Compensation .	18,000	...	...	18,000	...	...	18,000	17,941	...	59
		TOTAL	18,000	...	...	18,000	...	...	18,000	28,023	10,082	59
Excess of actual expenditure as compared with net grant Rs.										10,023		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) The excess is due to the fact that no grant was provided for Non-voted charges. It is, however, more than covered by the saving under Voted, *vide* the Appropriation Account on page 167.

**NORTH-WEST FRONTIER PROVINCE.**  
*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grants.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 4 —North-West Frontier Province.	7.—Stamps	Charges for the sale of stamps.	Rs. 15,600	Rs. ...	Rs. ...	Rs. 15,600	Rs. ...	Rs. ...	Rs. 15,600	Rs. 11,465	Rs. ...	Rs. 4,13
	A. Non-Judicial.											
	B. Judicial.	Charges for the sale of Stamps.	4,100	...	...	4,100	...	...	4,100	3,300	...	80
		Rounding	+ 300	...	...	+ 300	...	...	+ 300	.	...	30
		TOTAL	20,000	...	..	20,000	...	...	20,000	14,765	...	5,23
Deficiency of actual expenditure as compared with net grant Rs.										5,235		

No remarks.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for Expenditure.	Actual expenditure.	Excess (if any).	Savin (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47 —North- West Frontier Province.	8.—Forest	Establishment	Rs. 26,200	Rs. ...	Rs. ...	Rs. 26,200	Rs. ...	Rs. ...	Rs. 26,200	Rs. 24,992	Rs. ...	Rs. 1,20
		For rounding	—200	...	...	—200	...	...	—200	...	...	—20
		Total	26,000	...	...	26,000	...	...	26,000	24,992	...	1,00
		Deficiency of actual expenditure as compared with net grant Rs.										1,003

No remarks.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47. —North-West Frontier Province.	14.—Interest on Irrigation.	Interest on Debt	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			9,72,000	...	...	9,72,000	...	...	9,72,000	9,64,077	...	7,923
		Total	9,72,000	...	...	9,72,000	...	...	9,72,000	9,64,077	...	7,923
Deficiency of actual expenditure as compared with net grant Rs.										7,923		

No remarks.

## NORTH-WEST FRONTIER PROVINCE.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grants.	Modifications sanctioned by the Government.		Total	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47 — North-West Frontier Province. Grant — Re	22.—General Administration.	(a) Salary of the Chief Commissioner.	54,000	...	...	54,000	...	...	54,000	47,323	...	6,677
		Samptuary Allowance.	12,000	...	...	12,000	...	...	12,000	11,806	...	194
		(b) Staff and Household of the Chief Commissioner.	10,600	...	...	10,600	...	...	10,600	9,020	...	1,580
		Civil Secretariat	56,400	...	...	56,400	...	...	56,400	53,382	...	3,018
		Revenue Commissioner	36,000	...	...	36,000	...	...	36,000	35,919	...	81
		General Establisment.	2,91,200	...	...	2,91,200	...	...	2,91,200	2,79,545	...	11,655
		Rounding	—200	...	...	—200	...	...	—200	...	...	—200
		TOTAL	4,60,000	...	...	4,60,000	...	...	4,60,000	4,36,995	...	23,005
Deficiency of actual expenditures compared with net grant Rs.										23,005		

## Explanation of the causes of variation between Expenditure and Grant.

1923 (a) and (b) The savings are due to the non-utilization of the provision on account of the leave-salary of the Chief (Rs. Commissioner and his Personal Assistant.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

at th to of	Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanc- tioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expen- diture.	Actual Ex- penditure.	Excess (if any).	Saving (if any).
					Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Na Grant G.O. 47.— North- West Frontier Province.	24.—Adminis- tration of Justice.	Judicial Commissioner	45,500	5,580	...	51,080	...	...	51,080	51,388	308	...	
		A. Civil and Sessions Court . . .	1,26,100	...	...	1,26,100	...	...	1,26,100	1,30,869	4,769	...	
		Rounding . . .	+ 400	...	...	+ 400	...	...	+ 400	...	...	400	
		Total .	1,72,000	5,580	...	1,77,580	...	...	1,77,580	1,82,257	5,077	400	
Excess of actual expenditure as compared with net grant Rs.										4,677			

## Variations between the Original and the Net Grants.

The variation between the original grant and the net grant is due to additional funds reappropriated to this head to the cost of the appointment of an Additional Judicial Commissioner.

## Explanation of the causes of variation between Expenditure and Grant.

A. The excess is due to larger expenditure on leave salary as one senior officer proceeding on leave out of India drew his leave salary for the first four months in India at Rs. 2,174 per month. This was partly counterbalanced by the saving which occurred by the appointment of a Junior Officer in place of the senior one whose pay had been provided for in the estimates. The excess in question is the net result of the arrangement mentioned above.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47.—North-West Frontier Province.	25.—Jails and convict settlements.	Jails (a)	Rs. 26,700	Rs. ...	Rs. ...	Rs. 26,700	Rs. ...	Rs. ...	Rs. 26,700	Rs. 18,513	Rs. ...	Rs. 8,187
		For rounding	+ 300	...	...	+ 300	...	...	+ 300	...	...	+ 300
		Total	27,000	...	...	27,000	...	...	27,000	18,513	...	8,487
		Deficiency of actual expenditure as compared with net grant Rs.								8,487		

*Explanation of the causes of variation between Expenditure and Grant.*

(a) The saving is due to (i) posting a junior officer to the charge of a Jail in place of a senior one whose pay was provided for in the estimates and (ii) posting of a Military Assistant Surgeon to the charge of another Jail in place of an I. M. S. Officer.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grants.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47.—North-West Frontier Province.	26.—Police	Superintendence	Rs. 43,700	Rs. ...	Rs. ...	Rs. 43,700	Rs. 5,000	Rs. ...	Rs. 48,700	Rs. 44,205	Rs. ...	Rs. 4,495
		District Executive Force.	92,900	...	...	92,900	...	8,213	84,687	84,162	...	525
		Criminal Investigation Department.	51,000	...	...	51,000	2,661	...	53,661	46,220	...	7,441
		Special Police(a)	1,87,000	...	...	1,87,000	552	...	1,87,552	1,35,040	...	52,512
		For rounding	+ 400	...	...	+ 400	...	...	+ 400	...	...	400
		Total	3,75,000	...	...	3,75,000	8,213	8,213	3,75,000	3,09,627	...	65,373
		Deficiency of actual expenditure as compared with net grant Rs.										65,373

*Explanation of the causes of variation between Expenditure and Grant.*

(a) Saving is mainly due to shortage of British Officers and the provision could not be surrendered as it was not known when British Officers might be sent to fill the vacancies.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

N <sup>o</sup> . of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47.—North-West Frontier Province.	28.—Ecclesiastical.	Ecclesiastical Establishment (a).	85,000	...	...	85,000	..	...	85,000	68,638	...	16,362
		Cemetery Establishment.	5,000	...	...	5,000	...	...	5,000	4,052	...	948
		Total	90,000	...	...	90,000	...	...	90,000	72,690	...	17,310
		Deficiency of actual expenditure as compared with net grant Rs.								17,310		

*Explanation of the causes of variation between Expenditure and Grant.*

(a) The saving is mainly under the primary unit "Pay of Officers" (Rs. 16,138) and is chiefly due to the posting of Chaplains on lower pay than that provided for in the Budget estimates.

928  
Rs.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Hed.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant N. 47.—North-West Frontier Province.	29.—Political	Political Agents (a)	8,18,000	2,100	45,888	7,74,212	37,660	26,514	7,55,358	7,53,798	...	31,560
		Watch and Ward Trans-frontier (b).	83,20,000	18,536	42,000	82,96,536	21,716	52,312	82,65,940	76,11,920	...	6,54,020
		Political Subsidies	12,000	...	..	12,000	...	...	12,000	12,000	...	...
		Entertainment of Envoys and Chiefs.	3,48,000	...	..	3,48,000	...	16,586	3,31,414	3,37,571	6,157	...
		Refugees and State prisoners.	10,000	...	...	10,000	...	...	10,000	8,906	...	1,094
		Miscellaneous (c)	4,26,000	50,000	55,175	4,20,825	61,685	43,203	4,39,307	2,62,467	...	1,76,840
		Total	99,34,000	70,636	1,43,063	98,61,573	1,21,061	1,38,615	98,44,019	89,86,662	6,157	8,63,514
Deficiency of actual expenditure as compared with net grant Rs.										8,57,357		

## NORTH-WEST FRONTIER PROVINCE.

*Variations between the Original and the Net Grant.*

The reduction of Rs. 45,888 "under Political Agents" is due to (a) Rs. 5,580 transferred to the head "24.—Administration of Justice" to meet the pay of the Additional Judicial Commissioner, North-West Frontier Province and his establishment *vide* Government of India, Finance Department No. 624-Ex., dated 18th February 1924 and (b) Rs. 40,308 transferred from this head to meet the pay of the Political Probationers under training in the Punjab and the United Provinces *vide* Government of India, Foreign and Political Department No. 1060 (1)E., dated 8th March 1924, and Government of India, Finance Department No. 908-Ex., dated 14th March 1924.

The addition of Rs. 18,536 under "Watch and Ward" is due to a supplementary grant having been sanctioned under this head to meet expenditure in connection with the raising of a Force of Khassadars for the Kohat Pass, *vide* Government of India, Finance Department letter No. 2647-Ex., dated 17th November 1923, and the reduction of Rs. 42,000 is due to reduction in "Initial charges" under the heads Tochi—Scouts (Rs. 21,000) and S. W. Scouts (Rs. 21,000), *vide* Government of India, Finance Department No. 1587-F., dated 16th November 1923.

"Miscellaneous".—The addition of Rs. 50,000 under this head is due to an additional grant having been sanctioned for the pocket expenses of Afridis (Rs. 40,000) and for rewards and entertainment of Gargas (Rs. 10,000), *vide* Government of India, Finance Department No. 229-Ex., dated 18th January 1924. The reduction of Rs. 55,175 is chiefly due to a surrender of Rs. 50,000 made from the allotment for "cost of arms and ammunition," *vide* Government of India, Foreign and Political Department No. 1838-A., dated 25th February 1924.

The addition of Rs. 37,660 and the reduction of Rs. 26,514 under "Political Agents," the addition of Rs. 21,716 and the reduction of Rs. 52,312 under "Watch and Ward," and the addition of Rs. 61,685 and the reduction of Rs. 43,203 under "Miscellaneous" above represent re-appropriations (made up of small items) sanctioned by the Chief Commissioner, North-West Frontier Province, from time to time for various objects from one minor head to another under "29.—Political". The only important item, in these re-appropriations is one of Rs. 41,665 transferred by the Chief Commissioner, North-West Frontier Province, to the head "Miscellaneous" to meet charges under "Secret Service" from the allotments of "Compensation for dearness of food" under the heads "Political Agents" (Rs. 10,764) and "Watch and Ward" (Rs. 30,901), *vide* Chief Commissioner's letter No. 10171-F., dated 14th November 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

(a) The saving of Rs. 31,560 is the outcome of the variation under the following sub-heads:—

Sub-head.	Excess (+) Savings (—) Rs
(i) Tochi Agency . . . . .	+35,322
(ii) Resident in Waziristan and Wana Agency . . . . .	+7,801
(iii) Dir, Swat Agency . . . . .	—1,170
(iv) Chitral Agency . . . . .	—16,047
(v) Kurram Agency . . . . .	—16,987
(vi) Other Agencies (Khyber Agency) . . . . .	—23,728
(vii) Training of political probationers . . . . .	—17,245
Rounding . . . . .	+494
Total Rs.	—31,560

(i) The excess occurred under "Pay of Officers" (Rs. 5,402), "Pay of Establishment" (Rs. 6,966); "Allowances and Honoraria" (Rs. 13,583); and Contingencies (Rs. 9,739) counterbalanced by the saving of Rs. 368 under "Supplies and Services."

(ii) The excess under "Pay of Officers" is due to the erroneous adjustment under this head of two months' pay of a certain officer on special duty under the Government of India, Foreign and Political Department.

(iii) The saving of Rs. 1,170 is insignificant as compared with the net grant of Rs. 1,14,197 provided for under this head.

(iv) The saving has mainly occurred under the primary unit "Pay of Officers" Rs. 12,800 and is due to the fact that the post of the Assistant Political Agent, Chitral, remained vacant during the year; the charge having been held by the Commandant, Chitral Scouts, in addition to his own post.

(v) The saving is chiefly under the primary unit "Pay of Officers" (Rs. 16,784) and is due (i) to the non-utilization of the provision of Rs. 6,000 on account of leave salary, (ii) to the debit of the pay of Indian Assistant (Rs. 5,280) to the primary unit "Pay of Establishment" although provision for it had been made under the primary unit "Pay of Officers" and (iii) to the adjustment of Rs. 6,500 on account of advance drawn in England by a certain officer for the purchase of a motor car in the Indian accounts by debit to the advance head and credit to the head "Pay of Officers." This method of adjustment has since been discontinued and the advances drawn in England are now passed on through the High Commissioner's Exchange Accounts. The savings referred to above are partly counterbalanced by a small excess under the detailed head "Medical Officer."

(vi) The saving has occurred under the primary units "Pay of Officers" (Rs. 11,427); Pay of Establishment (Rs. 7,049) "Allowances and Honoraria" (Rs. 1,389) and "Contingencies" (Rs. 3,935); counterbalanced by an excess of Rs. 72 under "Supplies and Services." The saving under "Pay of Officers" is mainly due to the appointment of one of the Assistant Political Officers having remained vacant throughout the year.



## NORTH-WEST FRONTIER PROVINCE.

(vii) The Secretary to the Chief Commissioner, North-West Frontier Province, has pointed out that a provision of Rs. 61,200 under this sub-head was originally made in the Budget by the Government of India, out of which a sum of Rs. 40,308 was re-appropriated by them to meet expenditure on this account in the Punjab and United Provinces and that it is not known to his office on what basis the provision was made by the Government of India. Out of the balance of Rs. 20,892 a sum of Rs. 3,647 was re-appropriated to meet expenditure under "Wana Agency" leaving a net grant of Rs. 17,245 which remained unutilized.

(b) The saving of Rs. 6,54,020 has occurred under the following sub-heads:—

	Rs.
(i) Allowances to Frontier tribes . . . . .	45,591
(ii) Charges for Levies . . . . .	1,72,770
(iii) Kurram Militia . . . . .	61,258
(iv) Tochi Scouts . . . . .	4,084
(v) S. W. Scouts . . . . .	2,58,312
(vi) Inspecting Officer, Frontier Corps . . . . .	2,963
(vii) Chitral Scouts . . . . .	1,05,152
Rounding . . . . .	890
Total . . . . .	6,54,020

(i) and (ii) The saving of Rs. 45,591 and Rs. 1,72,770 under sub-heads (i) and (ii) above are small as compared with the net grants of Rs. 8,23,118 and Rs. 29,25,706 under the respective sub-heads. Hence no remarks.

(iii) The saving occurred under the primary units "Pay of Officers" (Rs. 10,117); "Pay of Establishment" (Rs. 33,512); "Supplies and Services" (Rs. 38,246); counterbalanced by the excesses under the units "Allowances and Honoraria" (Rs. 5,770) and "Contingencies" (Rs. 11,847). The saving under "Pay of Officer" is due to the non-utilization of the provision of Rs. 8,000 on account of leave salary and also to certain appointments having remained vacant for short periods during the year. The saving under "Pay of Establishment" is mainly due to the adjustment of charges on account of "good conduct pay" under the primary unit "Allowances and Honoraria" instead of under the primary unit "Pay of Establishment." The saving under "Supplies and Services" is due to erroneous adjustment under other heads of arsenal charges debited through Military Exchange Accounts.

(iv) The saving of Rs. 4,084 is quite insignificant as compared with the net grant of Rs. 13,24,984 under the sub-head.

(v) The net grant of Rs. 22,90,494 provided for this sub-head included a reserve grant of Rs. 11,27,210 as a lump provision for 16 additional companies of which the details by primary units are not available. It is not possible, therefore, to work out under what primary unit or units the saving of Rs. 2,58,312 has occurred. Such a lump sum reserve provision is obviously undesirable and is opposed to the principle underlying Rule 37 (g) (iii) of the Devolution Rules as it means that expenditure is being provided which has not been scrutinized in its details.

(vi) The saving of Rs. 2,963 compared with the net grant of Rs. 44,365 provided for this sub-head is not so important as to call for any remarks.

(vii) The saving mainly occurred under the primary unit "Supplies and Services" (Rs. 1,00,514) and is due to the fact that the grant of Rs. 1,00,000 made during the year 1923-24 on account of "Arms and Ammunitions" does not seem to have been utilised.

(c) This saving is due partly to the non-utilization in full of the provision of Rs. 1,50,000 on account of "cost of Arms and Ammunition for village defence" inas much as the actual expenditure incurred against this provision was Rs. 15,273 only and partly to no expenditure having been incurred against the provision of Rs. 12,732 on account of the Anglo-Afghan Joint Commission as the Commission was not held for certain political reasons during the year

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47.—North-West Frontier Province.	31.—Education.											
	A. University	Government Professional College. (a)	16,200	...	8,390	7,810	...	...	7,810	2,400	...	5,410
	B. Secondary	Government Secondary Schools. (b)	14,100	...	...	14,100	...	...	14,100	9,099	...	5,001
	E. General	Direction (c)	21,000	...	...	21,000	...	...	21,000	19,614	...	1,386
		Inspection (d)	15,500	...	...	15,500	...	...	15,500	7,722	...	7,778
		For rounding	+ 200	...	...	+ 200	...	...	+ 200	...	...	200
		Total	67,000	...	8,390	58,610	...	...	58,610	38,835	...	19,775
Deficiency of actual expenditure as compared with net grant Rs.										19,775		

*Explanation of the causes of variation between Expenditure and Grant.*

The saving in each case is explained below:—

- (a) Due to the Principal, Training College, Peshawar, whose pay was provided for under non-voted having been replaced on his transfer from the Province from 1st May 1923, by a voted officer.
- (b) Partly due to the non-utilization of the provision for leave salary (Rs. 1,500) and partly to the appointment of the Head Master, Government High School, Peshawar, who proceeded on leave on 2nd January 1924, remaining vacant during the period of his leave.
- (c) Due to the non-utilization of the provision for leave salary (Rs. 2,400), counterbalanced by a payment of Rs. 1,000 on account of reward for proficiency in oriental languages for which no provision existed.
- (d) Mainly due to the non-appointment of a whole time successor to the Inspectress of Girls' Schools during the latter's absence on six months' leave in England and also to the post of Inspector of Vernacular Education remaining vacant during the incumbent's absence on three weeks' leave.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47.—North-West Frontier Province.	32.—Medical	Medical Establishment.	85,500	...	...	85,500	...	...	85,500	90,201	4,701	...
		For rounding	+ 500	...	...	+ 500	...	...	+ 500	...	...	500
		Total	86,000	...	...	86,000	...	...	86,000	90,201	4,701	500
	Excess of actual expenditure as compared with net grant Rs.									4,201		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess is due to larger expenditure on account of leave salary as against the provision of Rs. 3,300 on the account the actual expenditure incurred amounted to Rs. 9,546.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47. —North- West Frontier Province.	33.—Public Health.	(A).—Public Health Establishment.	27,000	...	...	27,000	...	...	27,000	24,427	...	2,573
		(B).—Expenses in connection with Epidemic Diseases.	8,000	..	...	8,000	...	...	8,000	...	...	8,000
		Total	35,000	...	...	35,000	...	...	35,000	24,427	...	10,573
		Deficiency of actual expenditure as compared with net grant Rs.								10,573		

*Explanation of the causes of variation between Expenditure and Grant.*

(A) Saving is due to smaller expenditure under "leave salary."

(B) Provision is made annually in the Budget for a Plague officer as a safeguard but no such officer has hitherto been appointed and the amount lapsed.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Govt.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 47. —North- West Frontier Province.	34.—Agricul- ture.	Agriculture	...	...	...	...	...	...	...	7,500	7,500	...
		Total	...	...	...	...	...	...	...	7,500	7,500	...
		Excess of actual expenditure as compared with net grant Rs.								7,500		

*Explanation of the causes of variation between Expenditure and Grant.*

The excess of Rs. 7,500 is counterbalanced by the saving of Rs. 8,223 under "pay of officers Voted" vide appropriation account on page 176 and is due to the fact that the pay of a certain officer who originally belonged to the European Gardener's service and entered the service in 1905 under an agreement with the Secretary of State in Council was provided for under "Voted" on the consideration that his appointment in the North-West Frontier Province was sanctioned by the Government of India. In January 1924, on receipt of an unofficial communication from the Government of India, Foreign and Political Department, it was found that the charge on account of his pay was "Non-voted" and the expenditure was re-adjusted accordingly.

## NORTH-WEST FRONTIER PROVINCE.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47 North-West Frontier Province.	44.—Territorial and Political Pensions.	Territorial and Political Pensions.	Rs. 57,000	Rs. ...	Rs. ...	Rs. 57,000	Rs. 1,333	Rs. ...	Rs. 58,333	Rs. 52,872	Rs. ...	Rs. 5,461
		Charitable allowances	3,000	...	...	3,000	...	...	3,000	3,114	114	...
		Total	60,000	...	...	60,000	1,333	...	61,333	55,986	114	5,461
		Deficiency of actual expenditure as compared with net grant Rs.									5,347	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 47 —North-West Frontier Province.	45.—Superannuation allowances and Pensions.	(a) Madras Civil Fund.	...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 2,184	Rs. 2,184	Rs. ...
		Deduct—Amount of Pensions chargeable to Irrigation Department.	...	...	...	...	...	...	...	—7,470	...	7,470
		Total	...	...	...	...	...	...	...	—5,286	2,184	7,470
		Deficiency of actual expenditure as compared with net grant Rs.									5,286	

*Explanation of the causes of variation between Expenditure and Grant.*

(a) The excess is due to the fact that the provision on this account was made in the Punjab Estimates (Central Section) as the female pensioner concerned was drawing her pension from a treasury in the Punjab. Subsequently she got her pension transferred to a treasury in the North-West Frontier Province and so the expenditure was booked in the North-West Frontier Province Accounts.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No 47 —North-West Frontier Province.	(a) II.— Taxes on Income.  (b) VII.— Stamps. (c) XVII.— Administration of Justice.	Refunds	Rs. 10,000	Rs. ...	Rs. ...	Rs. 10,000	Rs. ...	Rs. ...	Rs. 10,000	Rs. 71,479	Rs. 61,479	Rs. ...
		Do.	22,000	...	...	22,000	...	...	22,000	29,965	7,965	...
		Do.	20,000	...	...	20,000	...	...	20,000	53,675	33,675	...
		Total	52,000	...	...	52,000	...	...	52,000	1,55,119	1,03,119	...
		Excess of actual expenditure as compared with net grant Rs.									1,03,119 /	

*Explanation of the causes of variation between Expenditure and Grant.*

(a) Excess due to large refunds having been made owing to modification of assessments on appeal or review. Although it is very difficult to estimate the amount that is likely to be refunded yet the very heavy excess indicates that the estimates framed by the Department concerned were unduly low.

## BALUCHISTAN.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs. (a)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 48—Baluchistan.	14—Irrigation	Interest on Debt	...	1,55,000	...	1,55,000	...	...	1,55,000	1,13,507	...	41,493
	25.—Jails and Convict Settlements.	Jails	600	...	...	600	...	...	600	475	...	125
		For rounding	+400	...	...	+400	...	...	+400	...	...	400
		Total	1,000	...	...	1,000	...	...	1,000	475	...	525
	26.—Police	District Executive Force.	18,170	...	(b) 9,910	8,260	...	...	8,260	6,168	...	2,092
		For rounding	—170	...	...	—170	...	...	—170	...	170	...
		Total	18,000	...	9,910	8,090	...	...	8,090	6,168	170	2,092
	28.—Ecclesiastical.	Ecclesiastical Establishment.	31,340	...	...	31,340	1,090	...	32,430	27,802	...	4,628
		Cemetery Establishment.	4,270	...	...	4,270	100	...	4,370	3,484	...	886
		For rounding	+390	...	...	+390	...	...	+390	...	...	390
		Total	36,000	...	...	36,000	1,190	...	37,190	31,286	...	5,904
	29.—Political	Political Agents	12,94,900	...	(c) 12,890	12,82,010	84,890	86,921	13,29,979	12,71,820	...	58,159
		Political Subsidies	1,00,000	...	...	1,00,000	...	...	1,00,000	1,00,000	...	...
		Refugees and State Prisoners.	18,600	...	...	18,600	1,220	...	19,820	20,173	353	...
		Watch and Ward Trans-frontier.	25,87,260	(d) 2,01,345	...	27,88,545	1,40,941	2,22,530	27,06,356	25,86,601	...	1,19,755
		Entertainment of Envoys and Chiefs.	60,000	...	...	60,000	33,500	1,190	92,310	92,173	...	137
		Miscellaneous	4,000	(e) 6,000	...	10,000	...	500	9,500	8,317	...	1,183
		For rounding	—700	...	...	—700	...	...	—700	...	700	...
		Total	40,64,000	2,07,345	12,890	42,58,455	2,52,961	2,61,141	42,57,265	40,79,114	1,053	1,79,220
	31.—Education, Secondary.	Government Secondary Schools.	21,150	...	(b) 6,350	14,800	...	...	14,800	1,189	...	10,611
		For rounding	—150	...	...	—150	...	...	—150	...	150	...
		Total	21,000	...	6,350	14,650	...	...	14,650	4,189	150	10,611
	32.—Medical	Medical Establishment	37,000	...	...	37,000	...	...	37,000	37,486	486	...
		Hospitals and Dispensaries.	3,000	...	...	3,000	...	...	3,000	3,032	32	...
		Total	40,000	...	...	40,000	...	...	40,000	40,518	518	...
		Total Carried over	41,80,000	3,62,345	29,150	45,13,195	2,61,141	2,61,141	45,13,195	42,75,257	1,691	2,39,829

(a) G. I. F. D., No. 325-Ex., dated the 25th January 1924.

(b) " " 342-Ex., " 31st January 1924.

(c) " " 1967-Ex., " 27th August 1923.

(d) (1) " " 476-Ex., " 6th February 1924

(2) " " 2610-Ex., " 15th November 1923

Rs.

1,75,645

25,700

(e) G. I. F. D., No. 749-Ex., dated the 3rd March 1924.

2,01,845

## BALUCHISTAN.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	41,80,000	3,62,345	29,150	45,13,195	2,61,141	2,61,141	45,13,195	42,75,257	1,891	2,89,825
Grant No. 48—Baluchistan.	44.—Territorial, etc.	Territorial and Political Pensions.	36,000	...	...	36,000	...	...	36,000	28,321	...	7,679
	47.—Miscellaneous.	Miscellaneous compensation.	1,81,500	...	...	1,81,500	...	...	1,81,500	1,81,499	...	1
		For rounding .	—500	...	...	—500	...	...	—500	...	500	...
		Total .	1,81,000	...	...	1,81,000	...	...	1,81,000	1,81,499	500	1
	II.—Taxes on Income.	Refunds .	2,400	...	...	2,400	...	...	2,400	2,793	393	...
	VII.—Stamps	Do. (Judicial).	2,000	...	...	2,000	...	...	2,000	5,478	3,478	...
	"	Do. (N. J.) .	500	...	...	500	...	...	500	1,097	597	...
	XVII.—Administration of Justice.	Do. .	2,000	...	...	2,000	...	...	2,000	7,016	5,016	...
		For rounding .	+100	...	...	+100	...	...	+100	...	...	100
		Total .	7,000	...	...	7,000	...	...	7,000	16,384	9,484	100
		GRAND TOTAL .	44,04,000	3,62,345	29,150	47,37,195	2,61,141	2,61,141	47,37,195	45,01,461	11,875	2,47,600
Deficiency of actual expenditure as compared with net grant Rs.										2,35,734		

*Explanation of the causes of variation between Expenditure and Grant.*

14.—*Irrigation—Interest on Debt.*—The addition of 1,55 in column 5 was not fully utilised.

29.—*Political—Political Agents.*—The bulk of the savings occurred under the units of appropriation "Pay of Officers" (30) and "Pay of Establishment" (25).

*Watch and Ward, etc.*—Savings occurred chiefly under "Zhob Levy Corps" the recorded actuals for 1923-24 being 9,58 against the net grant of 10,71 and were due to smaller charges under "Pay of Officers" (3) "Allowances" (12) and "Supplies and Services" (98).

31.—*Education—Government Secondary Schools.*—Savings were due to change in personnel of the Head Master, involving a transfer of expenditure from "Non-voted" to "voted."

44.—*Territorial, etc.—Territorial and Political pensions.*—Savings were chiefly due to non-drawal of pension amounting to 6 by Sardar Habibullah during the year. The payment has been made during the year 1924-25.

II.—*Taxes on Income—Refunds.*—

VII.—*Stamps—Refunds.*—

XVII.—*Administration of Justice—Refunds.*—

} To meet excesses under the heads the Local Administration sanctioned a re-appropriation amounting to 11 from savings under a voted head. As the re-appropriation was irregular it was not accepted.

Variation under other heads are trifling and do not require any special remarks.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 49—Delhi.	22—General Administration—											
	A.—Heads of Provinces, etc.	Chief Commissioner .	11,400	...	..	11,400	...	1,500	12,900	39,271	...	3,629
		Home Deptt.—										
	Secretariat and Head Quarters Establishment.	Finger Print Bureau	8,350	...	...	8,350	...	1,008	7,252	6,155	...	1,667
	E.—District Administration.	General Establishment	32,350	..	..	32,350	...	..	32,350	31,854	2,501	...
		For rounding .	—100	...	..	—100	...	..	—100	..	100	..
		Total	85,000	..	..	85,000	..	2,508	82,492	80,310	2,604	4,696
	24.—Administration of Justice.	B—Civil and Sessions Courts.	31,150	...	..	31,150	...	8,080	23,070	20,800	...	4,670
		For rounding .	+550	...	...	+550	...	...	+550	...	...	550
		Total	35,000	...	..	35,000	..	8,080	26,920	20,800	...	5,220
26.—Police		District Executive Force.	12,470	..	3,110	37,360	8,380	...	15,740	47,976	2,236	...
		For rounding .	—470	..	..	—470	...	...	470	...	470	...
		Total	42,000	...	3,110	36,890	8,380	...	15,270	47,976	2,706	...
28.—Ecclesiastical.		A.—Ecclesiastical Establishment.	31,540	..	...	31,540	2,731	...	37,271	33,754	..	3,520
		Cemetery Establishment.	370	..	...	370	..	..	370	376	...	34
		Miscellaneous Ecclesiastical Charges.	400	...	...	400	...	...	400	400	...	..
		For rounding .	—310	...	...	—310	...	...	—310	..	310	...
		Total	35,000	...	..	35,000	2,731	...	37,734	34,490	310	3,554
29.—Political.		Miscellaneous .	750	...	...	750	...	...	750	740	...	10
		For rounding .	+250	...	...	+250	...	136	114	...	...	114
		Total	1,000	...	...	1,000	...	136	864	740	...	124
31.—Education.—	General	Inspection .	7,320	...	..	7,320	...	..	7,320	4,780	...	2,540
		For rounding .	—320	...	...	—320	...	...	—320	...	320	...
		Total	7,000	...	...	7,000	...	...	7,000	4,780	320	2,540
		Total—Carried over .	2,05,000	...	3,110	1,92,890	11,114	11,714	1,99,290	1,89,096	5,940	16,134

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 49—Delhi.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	2,05,000	...	5,110	1,99,890	11,114	11,714	1,99,290	1,89,096	5,940	16,134
	32.—Medical .	Medical Establishment	31,500	...	...	31,500	...	...	31,500	31,298	..	202
		For rounding .	+ 500	..	.	+ 500	...	...	+ 500	..	...	500
		Total .	32,000	...	.	32,000	...	...	32,000	31,298	...	702
	34.—Agriculture.	Agriculture .	5,970	...	...	5,970	600	...	6,570	6,813	243	...
		For rounding .	+ 30	...	...	+ 30	...	...	+ 30	...	...	30
		Total .	6,000	...	..	6,000	600	..	6,600	6,813	243	30
	44.—Territorial and Political Pensions.	Territorial and Political Pensions.	17,300	...	..	17,300	...	...	17,300	17,488	188	...
		Charitable Allowances.	30,900	...	...	30,900	...	...	30,900	30,218	...	682
		For rounding .	—200	...	...	—200	...	...	—200	...	200	...
		Total .	48,000	...	...	48,000	...	..	48,000	47,706	388	682
	II.—Taxes on Income.	Refunds .	1,35,000	...	...	1,35,000	...	...	1,35,000	1,98,501	63,601	...
	VII.—Stamps	Do. .	22,000	...	...	22,000	...	...	22,000	22,681	681	...
	XV I I.—Administration of Justice.	Do. .	2,100	...	...	2,100	...	...	2,100	5,071	2,971	...
		For rounding .	—100	...	...	—100	...	...	—100	...	100	...
		Total .	1,59,000	...	...	1,59,000	...	...	1,59,000	2,26,353	67,353	...
		GRAND TOTAL .	4,50,000	...	5,110	4,44,890	11,714	11,714	4,44,890	5,01,266	73,924	17,548
		Excess of actual expenditure as compared with net Grant Rs.								56,376		

*Explanation of the causes of variation between Expenditure and Grant.*

22.—General Administration—General Establishment.—Although excess under the head could have been met by reappropriation out of the savings under "Chief Commissioner", no steps could be taken towards reappropriation, as the excess was known after the close of the year.

26.—Police—District Executive Force.—The excess occurred after the close of the year and was due to the share of leave salary of an officer passed on for adjustment in the books of this office by the Accountant General, Punjab, in his Exchange Accounts for March 1924 (final). It was then too late to raise the question of allotment.

*II.—Taxes on Income—Refunds—**XV I I.—Administration of Justice—Refunds.—*

The anticipated excesses under the heads were duly brought to the notice of the Local Administration, which, however, did not apply for any additional grants for the purpose and remarked "owing to the fact that these refunds are taken in reduction of receipts and that estimates of the amount required are not supplied through this office it was not understood that any grant was actually made or any additional grant was required."



## COORG.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 50—Coorg.	5.—Land Revenue.	Chargos of Administration.	Rs. 29,620	Rs. ...	Rs. ...	Rs. 29,620	Rs. ...	Rs. ...	Rs. 29,620	Rs. 28,180	Rs. ...	Rs. 1,440
		For rounding	+380	...	...	+380	...	...	+380	...	...	380
		Total	30,000	...	...	30,000	...	...	30,000	28,180	...	1,820
	8.—Forest	B.—Establishments	29,340	...	...	29,340	...	...	29,340	29,252	...	88
		For rounding	—340	...	...	—340	...	...	—340	...	340	...
		Total	29,000	...	...	29,000	...	...	29,000	29,252	340	88
	26.—Police	District Executive Force.	7,000	...	6,400(a)	600	...	...	600	...	...	600
	28.—Ecclesiastical.	Ecclesiastical Establishment.	290	..	...	290	...	...	290	215	...	75
		Cemetery Establishment.	150	...	...	150	...	...	150	132	...	18
		For rounding	+560	...	...	+560	...	...	+560	..	...	560
		Total	1,000	...	...	1,000	...	...	1,000	347	...	653
		31.—Education, Secondary.	Secondary Schools	13,250	...	8,250 <sup>(a)</sup>	5,000	...	...	5,000	3,865	...
		For rounding	—250	...	...	—250	...	...	—250	...	250	...
		Total	13,000	..	8,250	4,750	...	...	4,750	3,865	250	1,135
	32.—Medical	Medical Establishment.	22,200	...	4,200(a)	18,000	...	...	18,000	17,005	...	995
		For rounding	—200	...	...	—200	...	...	—200	...	200	...
		Total	22,000	...	4,200	17,800	...	...	17,800	17,005	200	995
	44.—Territorial and Political Pensions.	Territorial and Political Pensions.	1,730	...	...	1,730	...	...	1,730	1,441	...	289
		Charitable allowances	14,030	...	...	14,030	...	...	14,030	13,967	...	63
		For rounding	+240	...	...	+240	...	...	+240	...	...	240
		Total	16,000	...	...	16,000	...	...	16,000	15,408	...	592
	II.—Taxes on Income. VII.—Stamps XVII.—Administration of Justice.	Refunds	30	...	...	30	...	...	30	30	...	...
		"	500	...	...	500	...	...	500	415	...	85
		"	500	...	...	500	...	...	500	320	...	180
		For rounding	—30	...	..	—30	...	...	—30	...	30	...
		Total	1,000	...	..	1,000	..	...	1,000	765	30	265
		GRAND TOTAL	1,19,000	...	18,850	1,00,150	...	..	1,00,150	94,822	820	6,148
Deficiency of actual expenditure as compared with net grant Rs.										5,328		

(a) G. I., F. D., No. 1712-Ex., dated 31st July 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## AJMER-MERWARA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 51—Ajmer-Merwara.	5.—Land Revenue.	Assignments and Compensations.	Rs. 3,000	Rs. ...	Rs. ...	Rs. 3,000	Rs. ...	Rs. ...	Rs. 3,000	Rs. 3,000	Rs. ...	Rs. ...
	8.—Forest .	Conservancy and Works.	6,000	...	...	6,000	...	...	6,000	6,202	202	...
	22.—General Administration—E. District Administration	General Establishment	56,000	...	...	56,000	...	8,100	47,900	42,873	...	5,027
	24.—Administration of Justice.	Criminal Courts	...	...	...	...	8,100	...	8,100	8,275	175	...
	26.—Jails and Convict Settlements.	Jails	2,000	...	...	2,000	...	...	2,000	1,650	...	350
	26.—Police	District Executive Force.	14,000	...	...	14,000	...	...	14,000	12,439	...	1,561
	28.—Ecclesiastical.	Ecclesiastical Establishment.	19,670	...	...	19,670	...	...	19,670	18,561	...	1,109
		Cemetery Establishment.	950	...	...	950	...	...	950	729	...	221
		For rounding	+380	...	...	+380	...	...	+380	...	...	380
		Total	21,000	...	...	21,000	...	...	21,000	19,290	...	1,710
	31.—Education, University.	Government Arts College.	600	...	...	600	...	...	600	530	...	70
	General	Inspection	7,320	...	...	7,320	...	...	7,320	4,611	...	2,709
		For rounding	+80	...	...	+80	...	...	+80	...	...	80
		Total	8,000	...	...	8,000	...	...	8,000	5,141	...	2,859
	32.—Medical	Medical Establishment.	40,000	...	...	40,000	...	...	40,000	34,603	...	5,397
	34.—Agriculture.	Veterinary Charges	750	...	...	750	...	...	750	173	...	577
		For rounding	+250	...	...	+250	...	...	+250	...	...	250
		Total	1,000	...	...	1,000	...	...	1,000	173	...	827
	44.—Territorial and Political Pensions.	Territorial and Political Pensions	1,000	...	...	1,000	...	...	1,000	591	...	409
	II.—Taxes on Income.	Refunds	1,600	...	...	1,600	...	...	1,600	8,190	6,590	...
	VII.—Stamps	"	5,000	...	...	5,000	...	...	5,000	5,123	123	...
	XVII.—Administration of Justice.	"	2,000	...	...	2,000	...	...	2,000	3,162	1,162	...
		For rounding	+400	...	...	+400	...	...	+400	...	...	400
		Total	9,000	...	...	9,000	...	...	9,000	16,475	7,875	400
		GRAND TOTAL	1,61,000	...	...	1,61,000	8,100	8,100	1,61,000	1,50,712	8,252	18,540
Deficiency of actual expenditure as compared with net grant Rs.										10,288		

*Explanation of the causes of variation between Expenditure and Grant.*

22.—General Administration.—General Establishment.—The deficiency in the actual expenditure as compared with the net grant is due to temporary vacancy in the appointment of Assistant Commissioner for about three months and to change in personnel.

32.—Medical.—Medical Establishment.—Smaller charges on account of leave salary than anticipated contribute chiefly to the savings under the head. The actual expenditure being about 9 against 15 provided in the budget.

II.—Taxes on Income.—Refunds.—Excess under the head was foreseen and the matter was duly brought to the notice of the Local Administration in December 1923 which in reply stated as follows:—

"The excess amount of refund may be deducted from the excess receipt on account of Income tax as suggested by the Income Tax Officer, Ajmer." The procedure suggested being irregular, that Administration was again addressed on the subject, but it reported its inability to take action as it was then too late to arrange for extra grant.

XVII.—Administration of Justice.—Refunds.—The excess was anticipated and the matter duly brought to the notice of the Local Administration which, however, did not accept the view and remarked that the existing figure for grant needed no alteration. The matter was not, therefore, pursued any further.

Variations under other heads do not call for any remarks.

## ANDAMANS AND NICOBAR ISLANDS.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Sav ing (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 52—Andamans and Nicobar Islands.	8.—Forest	Establishment . .	17,000	...	...	17,000	...	..	17,000	18,357	1,357	...
	25.—Jails and Convict settle-ments.	Convict charges at Port Blair and Nicobars Islands.	1,42,000	A 14,580	...	1,56,580	...	...	1,56,580	1,51,210	...	5,340
	VII.—Stamps	Refunds . .	...	.	..	...	...	..	...	66	66	...
		GRAND TOTAL	1,59,000	14,580	...	1,73,580	...	...	1,73,580	1,69,663	1,423	5,340
Deficiency of actual expenditure as compared with net grant Rs.										3,917		

A. Government of India Finance Department No. 295-Ex., dated 23rd January 1924.

*Explanation of the causes of variations between Expenditure and Grant.*

8. *Forest—Establishment.*—The excess was caused by the adjustment towards the close of the year, of the leave salary of an officer. As it was then too late to sanction any re-appropriation for the purpose, the Government of India proposed to leave the excess to be dealt with through the Appropriation Report.

25. *Jails, etc.—Convict charges at Port Blair, etc.*—The addition of 15 in column (5) was not fully utilised.

## RAJPUTANA.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 53			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana—	14.—Irrigation	Interest on Debt .	1,16,000	...	..	1,16,000	..	..	1,16,000	1,15,166 <sup>(b)</sup>	...	834
	26.—Police	District Executive Force.	36,610	..	(a) 2,686	38,224	..	5,200	28,724	28,990	266	...
		Railway Police .	17,530	...	...	17,530	..	1,740	15,790	14,446	...	1,344
		For rounding .	—140	...	...	—140	140	...	...	...	...	...
		Total .	54,000	...	2,686	51,314	140	6,940	44,514	43,486	266	1,814
	28.—Ecclesiastical.	Ecclesiastical Establishment.	15,230	...	..	15,230	2,130	8,240	9,120	4,713	...	4,407
		Cemetery Establishment.	620	...	...	620	...	110	510	508	...	2
		Miscellaneous Ecclesiastical Charges.	600	...	...	600	...	...	600	600	...	...
		For rounding .	—450	...	...	—450	450	..	...	...	...	..
		Total .	16,000	...	..	16,000	2,580	8,350	10,230	5,821	..	4,409
	29.—Political.	Political Agents .	6,21,310	...	..	6,21,310	24,105	81,905	5,63,510	5,36,905	...	24,605
		Miscellaneous .	1,46,450	...	...	1,46,450	...	...	1,46,450	1,15,521	...	30,929
		For rounding .	240	...	..	240	..	240	...	...	...	...
		Total .	7,68,000	...	...	7,68,000	24,105	82,145	7,09,960	6,54,426	...	55,534
	31.—Education, University.	Government Arts College.	12,300	..	..	12,300	..	12,300	...	...	...	..
		For rounding .	—300	...	...	—300	300	...	...	...	..	...
		Total .	12,000	...	...	12,000	300	12,300	...	..	...	...
	47.—Miscellaneous.	Miscellaneous Compensation.	47,000	..	...	47,000	...	..	47,000	47,000	...	...
	II.—Taxes on income.	Refunds .	...	...	...	...	1,000	...	1,000	496	...	504
		GRAND TOTAL .	10,13,000	...	2,686	10,10,314	28,125	109,735	9,28,704	8,66,346	266	62,621
Deficiency of actual expenditure as compared with net grant Rs										62,359		

(a) F. D. No. 2872-Ex., dated 19th December 1923.

(b) Adjusted in the books of the Accountant-General, United Provinces.

## Explanation of causes of variation between Expenditure and Grant.

29. Political.—Political Agents.—Savings occurred mainly in the Rajputana Agency under "Pay of Establishment" (8) and in the Mewar Residency under "Pay of officers" (18). Variations in other Agencies are unimportant and do not call for any special remarks.

Miscellaneous.—The charges in respect of the Mina Corps in Rajputana are recorded under this head, smaller charges under almost all the units of appropriation chiefly under "Allowances" (12) explain the savings in the final actuals as compared with the net grant.

Variations under other heads are unimportant.

## CENTRAL INDIA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 54 Central India—	4.—Opium	Opium Agencies and Establishment.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 1,490	Rs. ...	Rs. 1,490	Rs. 1,484	Rs. ...	Rs. 6
	5.—Land Revenue.	Assignments and Compensation.	25,420	...	...	25,420	...	...	25,420	25,424	4	...
		For rounding	+580	...	...	+580	...	...	+580	...	...	580
		Total	26,000	...	...	26,000	...	...	26,000	25,424	4	580
	6.—Excise	District Executive Establishment.	40,710	...	(A) 14,670	26,070	...	700	25,370	25,470	1,100	...
		Compensation	33,000	...	...	33,000	...	...	33,000	30,129	...	2,871
		For rounding	—740	...	...	—740	...	...	—740	...	740	...
		Total	73,090	...	14,670	58,330	...	700	57,630	56,599	1,840	2,571
	26.—Police	District Executive Force.	36,230	...	(B) 6,000	30,230	...	...	30,230	30,860	630	...
		For rounding	—230	...	...	—230	...	...	—230	...	230	...
		Total	36,000	...	6,000	30,000	...	...	30,000	30,860	860	...
	28.—Ecclesiastical.	Ecclesiastical Establishment.	38,130	...	...	38,130	...	...	38,130	32,579	...	5,551
		Cemetery Establishment.	1,730	...	...	1,730	...	...	1,730	1,351	...	379
		For rounding	+140	...	...	+140	...	...	+140	...	...	140
		Total	40,000	...	...	40,000	...	...	40,000	33,930	...	6,070
	29.—Political.	Political Agents	6,15,500	(C) 42,970	(D) 12,780	6,45,690	32,250	33,040	6,44,900	5,83,794	...	61,703
		Entertainment of Envoys and Chiefs.	500	...	...	500	...	...	500	345	...	155
		Miscellaneous	...	(E) 950	...	950	...	...	950	...	...	950
		Total	6,16,000	43,920	12,780	6,47,140	32,250	33,040	6,46,350	5,84,139	...	62,211
	32.—Medical.	Medical Establishment	720	...	...	720	...	...	720	690	...	30
		For rounding	+280	...	...	+280	...	...	+280	...	...	280
		Total	1,000	...	...	1,000	...	...	1,000	690	...	310
		Carried over	7,92,000	43,920	33,450	8,02,470	33,740	33,740	8,02,470	7,33,126	2,704	72,018

## CENTRAL INDIA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 54 Central India—		Brought forward	Rs. 7,92,000	Rs. 43,920	Rs. 33,150	Rs. 8,02,470	Rs. 33,740	Rs. 33,740	Rs. 8,02,470	Rs. 7,33,126	Rs. 2,704	Rs. 72,048
		Territorial and Political Pensions.	17,780	(F) 850	...	18,630	5,400	...	24,030	21,862	...	2,168
		Charitable Allowances	19,670	(G) 850	...	20,520	...	5,400	15,120	14,021	...	1,099
		For rounding	—450	...	...	—450	...	...	—450	...	450	...
		Total	37,000	1,700	...	38,700	5,400	5,400	38,700	35,883	450	3,267
	II.—Taxes on Income.	Refunds	1,050	...	...	1,050	...	...	1,050	1,982	932	...
	VII.—Stamps	"	1,290	...	...	1,290	...	...	1,290	1,329	39	...
	X.—Tributes	"	...	...	...	...	...	...	...	71	71	...
	XVII.—Administration of Justice	"	50	...	...	50	...	...	50	68	38	...
		For rounding	—390	...	...	—390	...	...	—390	...	390	...
		Total	2,000	...	...	2,000	...	...	2,000	3,470	1,470	...
		Grand Total	8,31,000	45,620	33,450	8,43,170	39,140	39,140	8,43,170	7,72,479	4,624	75,315

Deficiency of actual expenditure as compared with net grant Rs.

70,691

(A)—F. D. No. 560-Ex., dated 14th February 1924	Rs. 6,320
" 1996-Ex., dated 29th August 1923	3,000
" 563-Ex., dated 14th February 1924	5,350
Total Rs.	14,670
(B)—F. D. No. 1996-Ex., dated 29th August 1923	6,000
(C)—F. D. No. 821-Ex., dated 10th March 1924	5,920
" 778-Ex., dated 6th March 1924	5,180
" 993-Ex., dated 21st March 1924	2,550
" 560-Ex., dated 14th February 1924	6,320
" 1675-Ex., dated 18th July 1923	23,000
Total Rs.	42,970
(D)—F. D. No. 821-Ex., dated 10th March 1924	6,870
" 792-Ex., dated 7th March 1924	850
" 778-Ex., dated 6th March 1924	5,060
Total Rs.	12,780
(E)—F. D. No. 821-Ex., dated 10th March 1924	...
(F)—F. D. No. 884-Ex., dated 13th March 1924	...
(G)—F. D. No. 792-Ex., dated 7th March 1924	...

*Explanation of the causes of variation between Expenditure and Grant.*

6.—Excise—District Executive Establishment.— } The reductions under the heads which were based on anticipated savings were not fully realised.  
 26.—Police—District Executive Force.— }  
 28.—Ecclesiastical—Ecclesiastical Establishment.— Savings occurred under the unit "Pay of Officers" due to change in personnel of the chaplain.  
 29.—Political—Political Agents.— Savings aggregating about 48 occurred under the unit "Pay of Officers in Indore, Malwa, Nôwgong and Bhopal Agencies due to non utilisation of the full provision made for leave salary. Variations under other units do not call for any special remarks.  
 II.—Taxes on Income—Refunds.— Excess appeared too late in the accounts to admit of any action being taken towards reappropriation.

Excesses under other heads are trifling.

## HYDERABAD.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7.	8	9	10	11	12	13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant No. 55 Hyderabad.	26.—Police	District Executive Force.	13,000	280	...	13,280	...	...	13,280	13,060	...	170	
		28.—Ecclesiastical.	Ecclesiastical Establishment.	59,820	...	(A) 1,840	57,980	...	...	57,980	49,315	...	9,665
			Cemetery Establishment.	2,700	...	...	2,700	...	...	2,700	2,138	...	562
			For rounding	—520	...	...	—520	...	...	—520	...	520	...
			Total	62,000	...	1,840	60,160	...	...	60,160	50,453	520	10,227
	29.—Political	Political Agents	2,54,560	(A) 8,640	...	2,63,200	...	...	2,63,200	2,46,731	...	16,469	
		Entertainment of Envoy and Chiefs.	150	...	...	150	...	...	150	...	...	150	
		For rounding	+290	...	...	+290	...	...	+290	...	...	290	
		Total	2,55,000	8,640	...	2,63,640	...	...	2,63,640	2,46,731	...	16,909	
		44.—Territorial, and Political Pensions.	Territorial and Political Pensions.	39,140	(B) 140	...	39,280	...	...	39,280	27,187	...	12,093
	For rounding		—140	...	...	—140	...	...	—140	...	140	...	
	Total		39,000	140	...	39,140	...	...	39,140	27,187	140	12,093	
	II.—Taxes on Income	Refunds	700	...	...	700	...	...	700	2,094	1,394	...	
			100	...	...	100	...	...	100	45	...	55	
		For rounding	+200	...	...	+200	...	...	+200	...	...	200	
		Total	1,000	...	...	1,000	...	...	1,000	2,139	1,394	255	
		XVII.—Administration of Justice											
	GRAND TOTAL			3,70,000	9,010	1,840	3,77,170	...	...	3,77,170	3,39,570	2,054	39,654
	Deficiency of actual expenditure as compared with net grant Rs.										37,600		

1) G. I. P. D. No. 518-Ex. dated 2-12-1902.

1) G. I. P. D. No. 518-Ex., dated 9-2-24.  
 2) " " 2371-Ex., " 22-10-23.

*Explanation of the causes of variation between Expenditure and Grant.*

—*Ecclesiastical*—*Ecclesiastical Establishment*.—Savings occurred under "Church of Scotland—Pay of Officers" due to temporary vacancy in the appointment of the Chaplain.  
 29.—*Political*—*Political Agents*.—Savings occurred under "Pay of Officers" chiefly owing to the non-utilization of the allotment of 16 provided for leave salary.  
 44.—*Territorial and Political Pensions*.—Non-drawal of the pension amounting about 12 by the Mahratta salanars contributed to the savings under the head.  
 II.—*Taxes on Income*—*Refunds*.—The anticipated excess under the head was duly brought to the notice of the Local Administration, which however proposed a reappropriation from Income Tax receipts to meet the excess under "Refunds". This being irregular was not accepted; hence the excess.  
 Variations under other heads are unimportant.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
Grant No. 56 Expenditure under control of the Secretary of State for India.	22.—General Administration.	India Office Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries . . . . .	20,04,000	...	24,000	19,80,000	...	...	19,50,000	19,97,965	17,965	...	
		National Health and unemployment Insurance . . . . .	3,000	..	...	3,000	...	...	3,000	2,295	...	705	
		Miscellaneous . . . . .	...	10,030	...	10,000	...	...	10,000	6,410	..	3,590	
		Less—Contribution by His Majesty's Treasury . . . . .	—12,36,000	...	...	—12,36,000	..	...	—12,36,000	—12,36,000	...	..	
		Less—Reduction caused by telegram to India, dated 22nd February 1923 . . . . .	—50,000	50,000	...	...	...	...	...	...	...	...	
		Administration in India—Miscellaneous Expenditure . . . . .	...	1,000	.	1,000	...	...	1,000	100	...	840	
		Total . . . . .	7,21,000	61,000	24,000	7,58,000	...	...	7,58,000	7,70,830	..	...	
		23.—Audit	Home Establishment.										
			Auditors and Assistants . . . . .	1,29,000	...	...	1,29,000	...	...	1,29,000	1,29,632	632	...
	Less—Contribution by His Majesty's Treasury . . . . .		—78,000	...	...	—78,000	...	...	—78,000	—78,000	...	...	
	Less—Portion charged to High Commissioner . . . . .		.	...	34,000	—34,000	...	...	—34,000	—34,420	...	420	
	Total . . . . .		51,000	...	34,000	17,000	..	...	17,000	17,212	...	...	
	26.—Police	Sundry items . . . . .	5,000	...	4,000	1,000	...	...	1,000	...	...	1,000	
	27.—Ports and Pilotage.	Do. do. . . . .	10,000	...	10,000	...	...	...	...	...	...	...	
	30.—Scientific Departments.	Do. do. . . . .	6,000	3,000	...	9,000	..	...	9,000	15,540	6,540	...	
	32.—Medical	Do. do. . . . .	15,000	6,000	...	21,000	..	..	21,000	8,537	...	12,463	
	37.—Miscellaneous Departments.	Do. do. . . . .	...	3,000	...	3,000	...	...	3,000	2,362	...	638	
	38.—Currency	Do. do. . . . .	...	2,000	...	2,000	..	...	2,000	1,670	...	330	
	47.—Miscellaneous.	Miscellaneous Expenditure.	27,000	14,000	...	41,000	...	...	41,000	42,380	1,380	...	
	Total (Grant No. 56)			8,35,000	89,000	72,000	8,52,000	...	..	8,52,000	8,58,531	26,517	19,886
Excess of actual expenditure as compared with net grant Rs.										6,531			

## Explanation of the causes of variation between Expenditure and Grant.

## 23.—Audit.—Less—Portion charged to High Commissioner :—

The charge against the High Commissioner for India of share of the cost of the India Audit Office was not anticipated when the Budget was prepared.

## 26.—Police.—Sundry items.—

27.—Ports and Pilotage.—Sundry items.— } The Budget provision for non-voted expenditure proved to be unnecessary, as the pay of certain officers on leave under Military Rules to which it related was found to be chargeable to Provincial Revenues.

30.—Scientific Departments.—Sundry items.— The increase in the non-voted expenditure shown in the account is mainly owing to compensation paid to an officer for loss of leave, which could not be anticipated.

32.—Medical.—Sundry items.— Expenditure on this service almost entirely relates to pay of officers on leave under Military Rules. The variations in the Revised Estimates were based on actual expenditure in connection with officers already on leave, with some provision for new cases. The Provision for further officers proved, however, to be unnecessary.



*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. 57— Expenditure in England under the control of the High Commissioner for India.	1. Customs	Leave and Deputation Salaries, etc.	51,000	...	...	51,000	...	...	51,000	47,375	...	6,625
	2. Taxes on income.	Ditto	45,000	...	25,000	20,000	...	...	20,000	17,661	...	2,339
	3. Salt	Ditto	27,000	..	17,000	10,000	...	...	10,000	13,579	3,579	...
	4. Opium	Ditto	12,000	...	32,000	10,000	...	...	10,000	...	...	10,000
	5. Land Revenue.	Ditto	20,000	30,000	...	50,000	...	...	50,000	41,218	...	5,752
	6. Excise	Ditto	11,000	..	6,000	5,000	...	...	5,000	..	...	5,000
	8. Forest	Ditto	80,000	45,000	...	1,25,000	...	...	1,25,000	1,21,207	..	3,793
		Allowances, etc., of probationers.	15,000	...	...	15,000	...	...	15,000	11,355	...	3,645
		Total	95,000	45,000	...	1,10,000	..	...	1,40,000	1,32,562	...	7,439
	22. General Administration.	High Commissioners Establishment Salaries	8,65,000	...	...	8,65,000	...	...	8,65,000	8,52,290	...	12,710
		Administration in India:—										
		Leave and Deputation Salaries, etc.	3,37,000	3,13,000	...	6,50,000	...	...	6,50,000	5,75,770	...	74,230
		Total	12,02,000	3,13,000	...	15,15,000	...	...	15,15,000	14,28,060	...	86,940
	23. Audit	England:—										
		Portion relative to High Commissioner's Work	.	34,000	...	31,000	...	...	31,000	31,118	418	...
		India:—										
		Leave and Deputation Salaries, etc.	1,01,000	9,000	...	1,10,000	...	...	1,10,000	1,10,080	80	...
		Total	1,01,000	43,000	...	1,41,000	...	...	1,41,000	1,41,498	498	...
	24. Administration of Justice.	Ditto	82,000	...	...	82,000	...	...	82,000	57,709	...	24,291
	35. Jails, etc.	Ditto	22,000	13,000	..	35,000	...	...	35,000	30,255	...	4,745
	26. Police	Ditto	1,01,000	69,000	...	1,70,000	...	...	1,70,000	1,59,256	...	10,744
	27. Ports and Pilotage.	Ditto	2,10,000	...	1,20,000	90,000	...	...	90,000	79,152	...	10,848
	30. Scientific Departments.	Ditto	2,25,000	...	15,000	2,10,000	...	...	2,10,000	2,00,423	...	9,577
	31. Education	Ditto	57,000	13,000	...	70,000	...	...	70,000	68,481	...	1,519
	32. Medical	Ditto	1,69,000	81,000	...	2,50,000	...	...	2,50,000	2,38,092	...	11,908
		Stores for India	...	9,000	...	9,000	...	...	9,000	8,975	...	25
		Total	1,69,000	90,000	...	2,59,000	...	...	2,59,000	2,47,067	...	11,933
		Carried over	2,63,000	6,16,000	2,15,000	28,64,000	...	...	28,64,000	26,70,616	4,577	1,97,751

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).	
				Addition.	Reduction.		Addition.	Reduction.					
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant No. 57— Expenditure in England under the control of the High Commissioner for India—	33. Public Health.	Brought forward	24,63,000	6,16,000	2,15,000	28,61,000	...	...	28,64,000	26,70,626	4,377	1,97,751	
		Leave and Deputation Salaries, etc.	32,000	18,000	...	50,000	...	...	50,000	45,103	...	4,897	
		34. Agriculture	Ditto	30,000	40,000	...	70,000	...	...	70,000	52,050	..	17,950
		35. Industries	Ditto	14,000	...	...	14,000	..	...	14,000	9,049	...	4,951
		37. Miscellaneous Departments.	Ditto	25,000	5,000	...	30,000	...	...	30,000	25,318	...	4,682
			Indian Trade Commissioner in London	6,000	10,000	...	16,000	...	...	16,000	15,882	...	118
			Indian Trade Commissioner in East Africa	4,000	...	1,000	3,000	...	...	3,000	2,171	...	829
			Total	35,000	15,000	1,000	49,000	...	...	49,000	43,371	...	5,629
		38. Currency	Leave and Deputation Salaries, etc.	40,000	10,000	...	50,000	...	...	50,000	37,794	...	12,206
		39. Mint	Ditto	48,000	...	36,000	12,000	...	..	12,000	8,290	..	3,710
		47. Miscellaneous.	Ditto	10,000	20,000	...	30,000	...	...	30,000	19,937	...	10,063
			Total of grant No. 57	26,72,000	7,19,000	2,52,000	31,39,000	..	...	31,39,000	28,86,220	4,377	2,57,157
Deficiency of actual expenditure as compared with net grant Rs.										2,52,780			

## Explanation of the causes of variations between Expenditure and Grant.

3. *Salt*.—Leave and Deputation Salaries, etc.—Increase in actuals is due to certain transfers effected in the supplementary accounts for the year in accordance with letter No. 927, dated 9th April 1924, from Government of India, Finance Department.

6. *Excise*.—Leave and Deputation Salaries, etc.—No officer on leave from this Department. Some charge was anticipated before the decision of the Auditor-General to charge to Military head leave earned by Civil Officers while on military duty.

22. *General Administration*.—High Commissioner's Establishment, etc., Salaries.—Certain anticipated adjustments under reorganisation schemes deferred to 1924-25.

23. *Audit*.—England : Portion relating to High Commissioner's work.—Estimate transferred by the Secretary of State. The charge represents two-thirds of that portion of the salaries of the Audit Department which remains after deducting from the salary bill of that department the total contribution made by the Treasury towards the cost of the Audit Department.

India : Leave and Deputation Salaries etc.—More officers on leave than was expected.

27. *Ports and Pilotage*.—Leave and Deputation Salaries, etc.—Budget provision was reduced as an anticipated transfer of charge in connection with Bengal Pilots was not effected on later information.

32. *Medical*.—Stores for India.—The expenditure is for stores for the Bowring and Lady Curzon Hospital, Bangalore.

47. *Miscellaneous*.—Leave and Deputation Salaries, etc.—Fewer officers under this head on leave than was anticipated.

*Distribution Statement of Grant for Land Revenue (Non-voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange . . . . .	10,000	...	.	10,000	...	...	10,000	10,582	10,582	...
Total . . . . .	10,000	...	..	10,000	...	...	10,000	20,582	10,582	...
Excess of Actual Expenditure as compared with net Grant Rs.								10,582		

*Explanation of the causes of variation between Expenditure and Grant.*

Same remarks as under "2—Taxes on Income." Page 230.

*Distribution Statement of Grant for Administration of Justice (Non-voted).*

Province or area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange . . . . .	41,000	...	...	41,000	...	...	41,000	28,401	...	12,599
Total . . . . .	41,000	...	...	41,000	...	...	41,000	28,401	...	12,599
Deficiency of Actual Expenditure as compared with net Grant Rs.								12,599		

*Explanation of the causes of variation between Expenditure and Grant.*

The difference under "Exchange" is due to lesser Expenditure in England.

## Distribution Statement of Grant for Ecclesiastical (Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	92,000	...	...	92,000	150	...	92,150	96,200	4,050	...
Madras . . . . .	4,48,000	23,600	600	4,71,000	...	...	4,71,000	4,68,925	...	7,075
Bombay . . . . .	5,29,000	5,496	5,496	5,29,000	...	...	5,29,000	4,47,698	...	81,302
Bengal . . . . .	2,51,000	...	...	2,51,000	26	26	2,51,000	2,09,445	...	41,555
United Provinces . . . . .	3,99,000	1,593	...	4,03,593	80	80	4,03,593	3,45,707	...	57,886
Punjab . . . . .	3,88,000	...	...	3,88,000	...	...	3,88,000	3,33,774	...	54,226
Burma . . . . .	1,91,000	...	...	1,91,000	...	...	1,91,000	1,66,940	...	24,060
Bihar and Orissa . . . . .	64,000	...	...	64,000	83	83	64,000	62,691	...	1,309
Central Provinces . . . . .	1,68,000	...	...	1,68,000	...	...	1,68,000	1,59,176	...	8,824
Assam . . . . .	28,000	...	...	28,000	...	...	28,000	24,431	...	3,569
Total—India . . . . .	25,58,000	33,689	6,096	25,85,593	339	189	25,85,743	23,09,987	4,050	2,79,806
England . . . . .	2,83,000	...	5,000	2,78,000	...	...	2,78,000	2,52,990	...	25,010
Exchange . . . . .	1,41,000	...	...	1,41,000	...	...	1,41,000	1,16,509	...	24,491
Total . . . . .	29,82,000	33,689	11,096	30,04,593	339	189	30,04,743	26,78,886	4,050	3,29,907
Deficiency of actual expenditure as compared with net grant Rs.								3,25,857		

Explanation of the causes of variation between Expenditure and Grant.

Explanation of variation in each Province is given below.

## INDIA.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		India.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical	28.—Ecclesiastical.	Ecclesiastical Establishment :—										
		Chnreb of England—Presidency	84,400	...	...	84,400	...	...	84,400	89,073	4,673	...
		Mysore	2,290	..	...	2,290	...	...	2,290	2,231	...	59
		TOTAL	86,690	...	...	86,690	..	...	86,690	91,304	4,673	59
		Cemetery Establishment—										
		Kabul	500	...	...	500	...	...	500	...	...	500
		Gwalior	980	...	..	980	...	..	980	875	...	105
		Mysore	3,600	...	.	3,600	...	...	3,600	3,715	115	...
		Nepal	220	...	..	220	...	...	220	156	...	64
		Sikkim	140	.	...	140	...	...	140	...	...	140
		TOTAL	5,440	...		5,440	...	...	5,440	4,746	115	809
		Miscellaneous Ecclesiastical Charges.		.	..	...	150	...	150	150	...	...
		For rounding	—130	.	...	—130	...	...	—130	...	130	...
		TOTAL	92,000	...	...	92,000	150		92,150	96,200	4,018	868
Excess of actual expenditure as compared with net grant, Rs.										4,050		

## Explanation of the causes of variation between Expenditure and Grant.

*Ecclesiastical Establishment, Presidency.*—The excess occurred under the units "Allowances, honoraria etc." 3) and "Grants-in-aid" (2). The excesses under the heads were foreseen and the local officer addressed the Department of Education, Health and Lands, which, however, observed that the additional expenditure anticipated during the year would be met from savings under "Ecclesiastical Grant" as a whole.

Other variations are unimportant and do not call for any remarks.

## MADRAS.

## Appropriation Accounts of Grant (Non-Voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical.	28.—Ecclesiastical.	1. Ecclesiastical Establishment.	4,26,800	23,600	...	4,50,400	...	...	4,50,400	4,43,570	...	6,830
		2. Cemetery Establishment.	14,600	...	600	14,000	...	...	14,000	13,771	...	229
		3. Miscellaneous Ecclesiastical Charges.	6,600	...	...	6,600	...	...	6,600	6,584	...	16
		TOTAL	4,48,000	23,600	600	4,71,000	...	...	4,71,000	4,63,925	...	7,075
Deficiency of actual expenditure as compared with net grant, Rs.										7,075		

A. { G. I. Finance No. 1714-Ex., dated 27th July 1923.  
 " " " 2779-Ex., dated 28th November 1923.  
 " " " 2841-Ex., dated 17th December 1923.  
 " " " 912-Ex., dated 15th March 1924.

## BOMBAY.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Ecclesiastical	28.—Ecclesiastical.	1. Ecclesiastical Establishment.	Rs. 4,93,340	Rs. ...	Rs. 5,496	Rs. 4,93,344	Rs. ...	Rs. ...	Rs. 4,93,344	Rs. 4,14,130	Rs. ..	Rs. 79,2
		2. Cemetery Establishment.	21,000	5,496	...	26,496	...	...	26,496	23,968	...	2,5
		3. Miscellaneous Ecclesiastical Charges.	10,000	..	...	10,000	...	...	10,000	9,600	...	4
		Gross total .	5,29,840	5,496	5,496	5,29,840	...	..	5,29,840	4,47,698	...	82,1
		4. Deduct recoveries .	—840	...	...	—840	...	...	—840	...	840	...
		Net Total—28.—Ecclesiastical.	5,29,000	5,496	5,496	5,29,000	...	...	5,29,000	4,47,698	840	82,1
		Deficiency of actual expenditure as compared with net grant Rs.									81,302	

*Explanation of the causes of variation between Expenditure and Grant.*

1. The saving mainly occurred under the unit "Pay of officers." It was due :—  
 (i) to some of the vacancies caused by retirement of senior chaplains having been left unfilled during course of the year, and  
 (ii) to the transfer of senior chaplains for whom provision was made in the Budget to other Provinces and posting of junior chaplains drawing less pay in their stead.

## BENGAL.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savin (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Ecclesiastical	28.—Ecclesiastical.	1. Ecclesiastical Establishment.	Rs. 2,42,000	Rs. ...	Rs. ...	Rs. 2,42,000	Rs. ...	Rs. 26	Rs. 2,41,974	Rs. 2,01,553	Rs. ...	Rs. 40,
		2. Cemetery Establishment.	8,000	...	...	8,000	...	...	8,000	7,496	...	
		3. Miscellaneous Ecclesiastical Charges.	1,000	...	...	1,000	26	...	1,026	396	...	
		Total	2,51,000	...	...	2,51,000	26	26	2,51,000	2,09,445	...	41,
		Deficiency of actual expenditure as compared with net grant Rs.									41,555	

*Explanation of the causes of variation between Expenditure and Grant.*

Head 1.—The savings, which were anticipated in the revised estimate, are due to posting of junior officers.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11.	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
eclesiastical	28.—Ecclesiastical.	(1) Ecclesiastical Establishment.	3,74,023	...	...	3,74,023	...	80	3,73,943	3,16,802	...	57,141
		(2) Cemetery Establishment.	17,900	...	...	17,900	80	...	17,980	20,378	2,398	...
		(3) Miscellaneous Ecclesiastical Charges.	6,500	(a) 4,593	...	11,093	...	...	11,093	8,527	...	2,566
		For rounding	+ 577	...	..	+ 577	...	...	+ 577	...	...	577
		Total	3,99,000	4,593	...	4,03,593	80	80	4,03,593	3,15,707	2,398	60,284
		Deficiency of actual expenditure as compared with net grant Rs.								57,886		

(a) No. 747-Ex., dated the 3rd March 1924, from Government of India, Finance Department.

*Explanation of the causes of variation between Expenditure and Grant.*

(1) Temporary vacancies in the Cadre of Chaplains are an usual feature and account for the major part of the savings under this head.

(2) The provision for repairs both to Churches and Cemeteries exists under the head "Ecclesiastical Establishment" expenditure on repairs has been debited to the head "Ecclesiastical Establishment" or "Cemetery Establishment" according as the repairs pertained to Churches or Cemeteries. The excess under this head is covered by a corresponding saving under "Ecclesiastical Establishment."

(3) The saving is almost wholly accounted for by the withholding under the Government of India order 161 (Eccl.), dated the 4th June 1923, of the monthly allowance of Rs. 200 per mensem to the Roman Catholic Chaplain at Agra.

## PUNJAB.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
eclesiastical	28 —Ecclesiastical.	Ecclesiastical Establishment (A)	3,67,800	..	...	3,67,800	..	...	3,67,800	3,16,303	...	51,497
		Cemetery Establishment.	18,200	..	..	18,200	...	...	18,200	15,971	...	2,229
		Miscellaneous Ecclesiastical Charges.	2,000	.	.	2,000	...	...	2,000	1,500	...	500
		Total	3,88,000		...	3,88,000		...	3,88,000	3,33,774	...	54,226
		Deficiency of actual expenditure compared with net grant Rs.								54,226		

*Explanation of the causes of variation between Expenditure and Grant.*

(1) The saving is chiefly under the primary unit "Pay of officers" and is due to the employment of Chaplains on rates of pay in place of senior officers who proceeded on leave out of India or were transferred to other Provinces while they existed for Chaplains on higher rates of pay.

## BURMA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
ecclesiastical	28.—Ecclesiastical.	A. Ecclesiastical Establishment.	Rs. 1,78,200	Rs. ...	Rs. ...	Rs. 1,78,200	Rs. ...	Rs. ...	Rs. 1,78,200	Rs. 1,54,880	Rs. ...	Rs. 23,311
		B. Cemetery Establishment.	8,200	...	..	8,200	...	...	8,200	7,701	...	499
		C. Miscellaneous Ecclesiastical charges.	4,400	...	...	4,400	...	..	4,400	4,350	...	50
		For rounding . . .	200	...	..	200	...	...	200	...	...	200
		Total . . .	1,91,000	..	...	1,91,000	...	...	1,91,000	1,66,910	...	24,060
		Deficiency of actual expenditure as compared with net grant Rs.								24,060		

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The decrease occurred mainly under "Pay of officers" (about Rs. 28,000) and was due partly to the transfer of Senior Chaplain to other Province, and partly to another proceeding on leave.

B. and C.—No remarks.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
ecclesiastical	28.—Ecclesiastical.	Ecclesiastical Establishment.	Rs. 60,600	Rs. ...	Rs. ...	Rs. 60,600	Rs. ...	Rs. ...	Rs. 60,600	Rs. 60,910	Rs. 349	...
		Cemetery Establishment.	3,000	...	...	3,000	83	..	3,083	1,742	...	1,341
		For rounding . . .	400	...	...	400	...	83	317	...	...	317
		Total . . .	64,000	...	...	64,000	83	83	64,000	62,691	349	1,658
		Deficiency of actual expenditure as compared with net grant Rs.								1,309		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.



## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical.	28.—Ecclesiastical.	1. Ecclesiastical Establishment.	1,61,000	...	...	1,61,000	...	...	1,61,000	1,53,314	...	7,686
		2. Cemetery Establishment.	7,000	...	...	7,000	...	...	7,000	5,862	...	1,138
		Total	1,68,000	...	...	1,68,000	...	...	1,68,000	1,59,176	...	8,824
		Deficiency of actual expenditure as compared with net grant Rs.								8,824		

*Explanation of the causes of variation between Expenditure and Grant.*

(1) The savings occurred mainly under the primary unit "Pay of Officers" (Rs. 6,529) and were due to a large number of officers being on leave out of India than was anticipated.

## ASSAM.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical	28.—Ecclesiastical.	1. Ecclesiastical Establishment.	25,200	..	..	25,200	...	...	25,200	21,947	...	3,253
		2. Cemetery Establishment	2,800	...	...	2,800	...	...	2,800	2,481	...	316
		Total	28,000	...	...	28,000	...	...	28,000	24,428	...	3,569
		Deficiency of actual expenditure as compared with net grant Rs.								3,569		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## ENGLAND.

*Appropriation Accounts of Grant (Non-Voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical	28.—Ecclesiastical.	<i>Expenditure under the control of the High Commissioner for India—</i>										
		(1) Leave and deputation salaries, etc.	2,72,000	...	...	2,72,000	...	...	2,72,000	2,50,470	...	21,530
		(2) Passages	9,000	...	5,000	4,000	...	...	4,000	600	...	3,400
		Total	2,81,000	...	5,000	2,76,000	...	...	2,76,000	2,51,070	...	24,930
		<i>Expenditure under the control of the Secretary of State for India—</i>										
		(3) Sundry items	2,000	...	...	2,000	...	...	2,000	1,320	...	680
		Total	2,000	...	...	2,000	...	...	2,000	1,320	...	680
		GRAND TOTAL—ENGLAND	2,83,000	...	5,000	2,78,000	...	...	2,78,000	2,52,390	...	25,610
		Deficiency of actual expenditure as compared with not grant Rs.									25,610	

*Explanation of the causes of variation between Expenditure and Grant.**High Commissioner for India—**Passages:—Fewer appointments than was anticipated.*

## Distribution Statement of Grant for Political—(Non-Voted).

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	49,38,000	4,70,901	74,405	53,31,195	18,926	4,657	53,48,764	50,50,102	...	2,98,662
Madras . . . . .	1,61,000	14,835	13,300	1,65,535	...	...	1,65,535	1,63,212	...	2,323
Bombay . . . . .	12,25,000	48,469	12,000	12,61,469	...	...	12,61,469	11,10,522	...	1,50,947
Bengal . . . . .	17,000	6,212	...	23,212	...	...	23,212	19,481	...	3,729
United Provinces . . . . .	2,01,000	99,377	...	3,00,377	1,512	1,512	3,00,377	2,74,409	...	25,968
Punjab . . . . .	6,51,000	91,252	9,761	7,35,488	83,528	...	8,19,016	7,13,975	...	1,05,041
Burma . . . . .	59,00,000	36,372	100	59,36,272	212	212	59,36,272	58,05,699	...	1,30,573
Malabar and Orissa . . . . .	93,000	1,925	...	91,925	...	...	91,925	1,00,658	5,733	...
Central Provinces . . . . .	1,27,000	...	...	1,27,000	...	59,420	37,580	27,764	...	9,816
Assam . . . . .	18,21,000	6,03,078	2,637	21,21,441	19,510	19,510	21,21,411	23,37,631	...	86,807
Total India . . . . .	1,51,43,000	13,72,421	1,12,207	1,64,03,214	1,23,688	1,15,311	1,64,11,591	1,56,03,459	5,733	8,13,865
England . . . . .	4,52,000	15,000	8,76,000	-3,59,000	...	...	-3,59,000	-2,59,523	1,29,477	...
Exchange . . . . .	2,36,000	...	...	2,36,000	...	...	2,36,000	-1,37,745	...	3,73,745
Total . . . . .	1,58,51,000	13,87,421	9,84,207	1,62,50,214	1,23,688	1,15,311	1,62,58,591	1,52,06,191	1,35,210	11,57,610
Deficiency of actual expenditure as compared with net grant Rs.								10,52,400		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.  
Exchange.—Same remarks as under 2.—Taxes on Income, page 230.

## INDIA.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess	Saving
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs. (A)	Rs. (B)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29.—Political	Political Agents	11,10,150	79,360	53,980	11,35,530	7,155	150	11,42,535	10,69,729	...	72,806
		Charges on Tibet Frontier.	2,75,070	...	4,826	2,70,244	1,550	1,550	2,70,244	3,40,014	69,770	...
		Charges on Diplomatic and Consular Services in Persia	12,20,780	(D) 49,470	...	12,70,250	...	2,957	12,67,293	11,34,908	...	1,32,385
		Political Subsidies	2,98,400	(E) ...	(F) ...	2,98,400	...	...	2,98,400	2,98,400	...	...
		Entertainment of Envoys and Chiefs.	20,000	553	15,600	4,953	...	...	4,953	1,762	...	3,191
		Refugees and State Prisoners.	3,360	...	...	3,360	...	...	3,360	3,120	...	240
		Special Political expenditure.	10,00,000	(G) 21,133	...	10,21,133	...	...	10,21,133	10,21,133	...	...
		Lighting and buoying in the Persian Gulf.	1,04,560	(H) 2,07,014	...	3,11,574	...	...	3,11,574	2,33,380	...	78,194
		Charges for organising Indian State Forces	5,12,870	(I) 6,000	...	5,18,870	...	...	5,18,870	4,45,240	...	73,630
		Miscellaneous	3,75,090	(J) 75,747	...	1,50,837	10,221	...	4,61,058	4,75,696	14,638	...
		Works	16,940	(K) 31,624	...	48,564	...	...	48,564	36,073	...	12,491
		South Persia Military Police.	...	...	...	...	...	...	...	—9,353	...	9,353
		For rendering	+780	...	...	+780	...	...	+780	...	...	78
		TOTAL	49,38,000	1,70,901	74,406	53,34,495	18,926	4,657	53,48,764	50,50,103	84,408	3,83,077
		Deficiency of actual expenditure as compared with net grant Rs.								2,98,662		

	Rs.
(A) F. D. No. 2914-Ex., dated 21-12-23	22,620
" 1967-Ex., " 27-8-23	12,890
" 2881-Ex., " 19-12-23	5,700
" 511-Ex., " 12-2-24	375
" 2539-Ex., " 12-11-23	17,325
" 2490-Ex., " 6-11-23	20,450
	<u>79,360</u>

	Rs.
(B) F. D. No. 1675-Ex., dated 18-7-23	23,000
" 1272-S, " 29-8-23	15,000
" 1013-Ex., " 24-3-24	15,980
	<u>53,980</u>

(C) F. D. No. 1717-Ex., dated 27-7-23

	Rs.	A.	P.
(D) F. D. No. 2953-Ex., dated 28-12-23	11,900	0	0
" 451-Ex., " 4-2-24	6,590	6	0
" 1013-Ex., " 24-3-24	15,980	0	0
" 134-Ex., " 10-1-24	14,000	0	0
" 2967-Ex., " 28-12-23	1,000	0	0
	<u>49,470</u>	<u>6</u>	<u>0</u>

(E) F. D. No. 888-Ex., dated 13-3-24

(F) F. D. No. 727-Ex., dated 29-2-24

	Rs.	A.	P.
(G) F. D. No. 785-Ex., dated 6-3-24	50	5	0
" 2992-Ex., " 31-12-23	21,082	12	2
	<u>21,133</u>	<u>1</u>	<u>2</u>

	Rs.	A.	P.
(H) F. D. No. 2942-Ex., dated 22-12-23	6,898	0	0
" 131-Ex., " 10-1-24	566	8	0
" 253-Ex., " 19-1-24	1,72,000	0	0
" 894-Ex., " 13-3-24	27,550	0	0
	<u>2,07,014</u>	<u>8</u>	<u>0</u>

(I) F. D. No. 279-Ex., dated 22-1-24.

	Rs.	A.	P.
(J) F. D. No. 237-Ex., dated 19-1-24	23,494	0	0
" 405-Ex., " 1-2-24	35,300	0	0
" 449-Ex., " 4-2-24	6,914	0	0
" 636-Ex., " 19-2-24	5,039	0	10
" 9-Ex., " 4-1-24	5,000	0	0
	<u>75,747</u>	<u>0</u>	<u>10</u>

	Rs.	A.	P.
(K) F. D. No. 2448-Ex., dated 5-11-23	8,734	0	0
" 529-Ex., " 11-2-24	22,890	0	0
	<u>31,624</u>	<u>0</u>	<u>0</u>

*Explanation of the causes of variations between Expenditure and Grant.*

*Political Agents.*—Savings occurred in almost all the Agencies chiefly under Baroda (10), Kabul Legation (22) and Jeddah (22). The decrease in Baroda was due to smaller charges under "Pay of officers" and "Allowances, Honoraria, etc." owing to temporary vacancy and appointment of a lower paid officer as Assistant Resident. Savings in Kabul Legation were contributed by smaller expenditure under "Supplies and Services," while absence of charges against the grant of 22 sanctioned by the F. D. accounted for the savings in the Jeddah Vice-Consulate. Other variations are unimportant and do not call for any remarks.

*Charges on Tibet Frontier.*—The excess occurred under "Supplies and Services" in the Grantse Estimate on account of Dāk and Telegraph lines. The estimate under the head, based on information supplied by the Accountant General, Posts and Telegraphs, who audits the charges, proved inadequate. The excess is however, explained by that officer as having been due to unforeseen charges incurred by the Military Department.

*Charges on Diplomatic and Consular Services in Persia.*—Savings occurred under different units of appropriation in all the consulates adjusted under the head, and were mainly due to (A) the non-utilisation of the provision of 31, for leave salary in the Bushire and Kerman Budgets, (B) the abolition of the appointments of the Vice-Consul, Kerman and Consul, Shiraz, (22) and (C) the closure of the Consulate Arabistan (70) during the early part of the year under review. Other variations are unimportant.

*Lighting and Buoying in the Persian Gulf.*—The additional allotment of 2,07 (*vide col. 5*) based on probable requirements were not fully realised.

*Charges for Organising Indian State Forces.*—Bulk (68) of the savings occurred under the unit "Pay of officers" owing to temporary vacancies and non-utilisation of the provision of 28 made for leave salary.

*Miscellaneous.*—Against the net grant of 4,61, actuals amounted to about 4,34 thus leaving a saving of 27. The grant was, however, exceeded by the adjustment of about 42 which had remained outstanding under a Debt head in the accounts for 1922-23. As it was considered desirable to relieve the Debt head, necessary readjustment was effected in March 1924 final accounts, and the full circumstances were reported to the Government of India for regularising through the Appropriation Report, the excess caused by the above adjustment.

*Works.*—The decrease under the head was due to smaller expenditure on certain items of petty construction and repairs in the Gwalior Residency, final actuals being about 10 against the additional grant of 23 sanctioned by the Finance Department in their letter No. 529-Ex., dated 11th February 1924.

*South Persia Military Police.*—Represents moiety of expenditure on account of South Persia Military Police adjusted in the books of the Military Accountant General.

**MADRAS.**

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29.—Political.	(1) Political Agents	1,26,357	C 14,835	...	1,41,192	...	...	1,41,192	1,39,149	...	2,043
		(2) Refugees and State Prisoners.	29,800	...	B 8,800	21,000	...	...	21,000	20,414	...	586
		(3) Miscellaneous	11,500	...	A 4,500	7,000	...	...	7,000	6,938	...	62
		Gross Total	1,67,657	14,835	13,300	1,69,192	...	...	1,69,192	1,66,561	...	2,631
		Deduct—Recoveries of expenditure.	3,657	...	...	3,657	...	...	3,657	3,289	368	...
		Total	1,64,000	14,835	13,300	1,65,535	...	...	1,65,535	1,63,272	368	2,691
Deficiency of actual expenditure as compared with net grant Rs.										2,323		

A. Government of India, Foreign and Political Department, No. 1684-A, dated 26th September 1923.

Ditto

Memo. No. 1845-A, dated 15th December 1923 (—4,000),

Ditto

No. 1108(4)-A, dated 15th December 1923 (—250),

B. Government of India, Finance Department, No. 776-Ex., dated 6th March 1924 (—4,000).  
Government of India, Foreign and Political Department, No. 1856-A, dated 24th November 1923 (—700),  
and Government of India, Finance Department, No. 2040-Ex., dated 5th September 1923 (+150).

C. Authorities quoted against B, (+ 4,000 + 250 + 4,000 + 700 and — 150 respectively),  
and Government of India, Finance Department, No. 776-Ex., dated 6th March 1924 (+ 6,035) in addition.

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## BOMBAY.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Political	29.—Political.		Rs.	Rs. A	Rs. E	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		(1) Political Agents .	16,13,999	2,900	12,000	16,04,899	...	...	16,04,899	13,92,915	...	2,11
		(2) Entertainment of Envoys and Chiefs.	66,000	6,500	...	72,500	...	...	72,500	71,491	...	1
		(3) Refugees and State Prisoners.	13,000	5,424	..	18,424	...	...	18,424	22,737	4,313	
		(4) Miscellaneous .	...	21,645	...	21,645	...	...	21,645	21,293	...	
		Lump reduction .	—12,000	12,000	..	...	...	...	...	...	...	
		Gross Total .	16,80,999	48,469	12,000	17,17,468	...	...	17,17,468	15,08,436	4,313	2,11
		(5) Deduct recoveries	—4,55,999	...	...	—4,55,999	...	...	—4,55,999	—3,07,914	58,085	
		Net Total 29 —Political .	12,25,000	48,469	12,000	12,61,469	...	...	12,61,469	11,10,522	62,398	2,11
Deficiency of actual expenditure as compared with net grant Rs.										1,50,947		

A. Finance Department, No. 728-Ex., dated 29th February 1924 and 977-Ex., dated 19th April 1923.

B. " " " 938-Ex., dated 18th March 1924.

C. " " " 478, dated 6th February 1924.

D. " " " 434, dated 2nd February 1924.

E. " " " 2731, dated 24th November 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

1. The savings chiefly occurred under the following units :—

	Rs.
Pay of officers . . . . .	67,000
Pay of establishment . . . . .	1,06,000

The savings under the unit "Pay of officers" were due to—

- (1) posts reserved for Assistant Political Agents having been held by Deputy Political Agents on a lower of pay almost throughout the year; and
- (2) one post having been held as an additional charge by another officer.

The savings under the unit "Pay of establishment" were due to—

- (1) non-utilisation of the lump provision of Rs. 50,000, made for the provincialization of certain post present paid from the consolidated Local Fund.
- (2) partial utilisation of the provision for leave salary owing to restrictions on the grant of leave; and
- (3) reduction of certain establishments.

3. The excess is due to the payment of pensions to certain Afghan Refugees under the audit of the Accountant-General, Central Revenues, from a treasury located in this presidency and the final recording of the payment on the books of the Accountant-General, Bombay.

5. The short recoveries were mainly due to the following causes :—

- (1) Rs. 12,000—cost on account of the establishment in the Palampur Agency. This amount was to be recovered from the Agency Fund but as the Fund is reported to be insolvent, the question as to whether the amount should or should not be recovered from the fund is under consideration.
- (2) Rs. 42,000—Non-recovery of the full contribution provided for as due from the consolidated Local Fund in respect of establishments serving in the Katbiawar Political Agency, pending revision of the rates of contribution by competent authority consequent upon the revision of pay of establishments serving in that Agency.

## BENGAL.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29.—Political	1. Political Agents	5,000	...	...	5,000	...	...	5,000	4,544	...	456
		2. Refugees and State prisoners.	10,000	6,212	...	16,212	..	..	16,212	14,105	...	2,107
		3. Special Agents in Ghoom and Teesta.	2,000	...	...	2,000	...	...	2,000	835	...	1,165
		TOTAL	17,000	6,212	...	23,212	...	...	23,212	19,494	...	3,728
Deficiency of actual expenditure as compared with net grant Rs.										3,728		

*Explanation of the causes of variation between Expenditure and Grant.*

Head 3.—The saving was mainly due to smaller expenditure for miscellaneous charges.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29.—Political	(1) Political Agents	33,000	98,500	...	1,31,500	1,512	...	1,33,012	1,30,556	...	2,456
		(2) Refugees and State prisoners.	1,68,100	877	...	1,68,977	...	1,512	1,67,465	1,43,853	...	23,612
		For rounding	—100	...	...	—100	...	...	—100	...	100	...
		TOTAL	2,01,000	99,377	...	3,00,377	1,512	1,512	3,00,377	2,74,499	100	26,068
Deficiency of actual expenditure as compared with net grant Rs.										25,968		

(a) Letter No. 2871-Ex., dated the 19th December 1923, from Government of India . Rs. 9,000  
 " 908-Ex. " 14th March 1924 " " 89,500  
 98,500

(b) " 2241-Ex., " 2nd October 1923 " " 877

*Explanation of the causes of variation between Expenditure and Grant.*

(1) The saving is due to the death of a State Prisoner and of one of his elephants resulting in smaller expenditure under the Ex-Amir's allowance and feeding charges of elephants.

## PUNJAB.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant	Major Heads	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Political	29.—Political.	(A) Political Agent . (B) Watch Ward and Trans Frontier, etc Charges on Tibet Frontier. Political Subsidies . Entertainment of Envoys and Chiefs. Refugees and State prisoners. (C) Miscellaneous . Total	Rs. 4,74,000 13,800 17,000 8,400 11,000 1,21,000 8,800 6,54,000	Rs. (a) 81,688 ... (b) 9,564 ... ... ... ... 91,252	Rs. ... ... ... ... ... (b) 8,000 (c) 1,764 9,764	Rs. 5,55,688 13,800 26,564 8,400 11,000 1,13,000 7,086 7,35,488	Rs. 83,528 ... ... ... ... ... ... 83,528	Rs. ... ... ... ... ... ... ... ...	Rs. 6,39,216 13,800 26,564 8,400 11,000 1,13,000 7,086 8,19,016	Rs. 5,42,941 16,854 24,472 9,247 9,715 1,09,752 994 7,13,975	Rs. ... 3,054 ... 847 ... ... ... 3,001	Rs. 96,275 ... 2,092 ... 1,285 3,248 6,042 1,08,942
Deficiency of actual expenditure compared with net grant Rs.										1,05,041		

Rs.

(a)	Government of India, Finance Department, No. 75-Ex., dated 8th January 1924, and Resident, Kashmir No 161—22—19, dated 19th January 1924 .	12,800
	Government of India, Finance Department, No. 2777-Ex., dated 28th November 1923	1,400
	Ditto ditto No. 616-Ex., dated 18th February 1924 .	67,294
	Ditto ditto No. 724-Ex., dated 29th February 1924 .	194

Total . Rs. 81,688

(b)	Ditto ditto No. 1185-Ex., dated 29th March 1924 .	Rs. 9,564
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(c)	Ditto ditto No. 1185-Ex., dated 29th March 1924 .	1,564
	Ditto ditto No. 9014-F., dated 25th March 1924 .	200

Total . Rs. 1,764

*Explanation of the causes of variation between Expenditure and Grant.*

A. The saving is made up of as follows:—

	Excess. Rs.	Savings. Rs.
(1) Kashmir Railway . . . . .	...	14,088
(2) Gilgit Agency . . . . .	...	50,499
(3) Punjab States Agency . . . . .	20,944	...
(4) Sardar Ayub Khan Agency . . . . .	...	725
(5) Kashgar Consulate . . . . .	...	708
(6) Other Agencies . . . . .	...	51,113
	20,944	1,17,083

Rs. 96,139

- (1) The saving occurred under head "Pay of Officers" (Rs. 13,110) and "Contingencies" (Rs. 6,418) total Rs. 19,528 and was counterbalanced to the extent of Rs. 5,548 owing to excess expenditure under "Allowances, honoraria, etc." (Rs. 3,704) and "Supplies and Services" (Rs. 1,844). The smaller expenditure under (a) "Pay of Officers" and (b) "Contingencies" is due respectively to (a) the post of 2nd Assistant to the Resident having been held by an officer in receipt of lower rate of pay and (b) to the non-utilization of the full provision for "Glass and Crockery".
- (2) The saving is mainly due to the non-utilization of the full provision for the re-armament of the Gilgit Corps of Scouts.
- (3) The excess is due to the inclusion under this head of pay, travelling allowance and contingencies, etc., of the Special Judge and his establishment employed in connection with the enquiry in the Patiala-Nabha dispute for which no provision existed. Government have since decided that the cost of enquiry should be recovered from the Nabha Durbar.
- (4) and (5) The savings being trifling call for no remarks.
- (6) The saving occurred under "Political Probationers under training" (Rs. 7,738) and Dera Gbazi Khan Agency, etc. (Rs. 43,375) due in the latter case to the extent of Rs. 43,100 to the necessary adjustment on account of cost of the Agency which is borne in the first instance by the Punjab Government not having been made in the accounts of the year under report. This adjustment is being made in the accounts of the current year.

B. The excess is due to the erroneous debit to this head of Rs. 2,400.

C. The saving is due to the non-utilization of the provision for the demarcation of boundaries between British territory and Indian States.



## BURMA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Political	29.—Political.	A.—Political Agents	Rs. 1,51,500	Rs. (a) 86,272	Rs. -	Rs. 1,87,772	Rs. 195	Rs. -	Rs. 1,87,967	Rs. 1,85,618	Rs. -	Rs. 2,349
		B.—Entertainment of Envoys and Chiefs.	2,400	...	...	2,400	17	...	2,417	725	...	1,692
		C.—Refugees and State Prisoners.	2,000	...	...	2,000	...	...	2,000	2,802	802	...
		D.—Charges on the North-East Frontier.	57,44,700	..	(b) 100	57,44,600	..	212	57,44,888	56,16,554	...	1,27,894
		For rounding	-600	(b) 100	..	-500	...	...	-500	...	500	...
		TOTAL	59,00,000	36,373	100	59,36,272	212	212	59,36,272	58,05,699	1,802	1,81,871
Deficiency of actual expenditure as compared with net grant Rs. .										1,30,573		

(a) F. D. No. 803-Ex, dated 8th March 1924.

(b) „ 1716-Ex., dated 27th July 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

A.—The increase of the net grant over the original grant was due to provision required for arrear payment made to the Mongmit State for 2 Assistant Superintendents and their Establishments in respect of the period before the creation of the Shan States Federation on 1st October 1922 when such charges were borne by the Central Government. No provision was made in the original budget on this account.

B.—No remarks.

C.—The excess was small and occurred in the closing months of the year when it was too late to obtain funds to meet the excess.

D.—The decrease occurred under "Pay of Officers" (about Rs. 49,000), "Supplies and Services" (about Rs. 1,22,000) and "Works" about (Rs. 46,000) partly counterbalanced by increase under "Allowances, etc." (about Rs. 78,000) and small increases under other units.

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Political	29.—Political	Political Agents	Rs. 93,000	Rs. (a) 1,925	Rs. ...	Rs. 94,925	Rs. ...	Rs. ...	Rs 94,925	Rs. 1,00,658	Rs. 5,733	Rs. ...
		Total	93,000	1,925	...	94,925	...	...	94,925	1,00,658	5,733	...
Excess of actual expenditure as compared with net grant Rs										5,733		

(a) G. I. F. D. No. 896-Ex., dated 14th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

The excess was mainly due to the adjustment of the difference of leave salary (Rs. 4,000) of Major A. S. M. Pube I. M. S., for the year 1922-23. His leave salary paid in England was adjusted under "29—Political."

## CENTRAL PROVINCES.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29.—Political	(1) Political Agents—										
		(a) Gross charges .	1,51,631	...	...	1,51,631	...	89,420	62,211	57,297	...	4,914
		(b) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	—25,631	..	..	—25,631	...	...	—25,631	—30,196	...	4,565
		Net—Political Agents .	1,26,000	...	...	1,26,000	...	89,420	36,560	27,101	..	9,479
		(2) Refugees and State Prisoners.	1,000	...	...	1,000	...	...	1,000	663	...	337
		TOTAL .	1,27,000	...	...	1,27,000	...	89,420	37,560	27,764	...	9,816
Deficiency of actual expenditure as compared with net grant Rs.										9,816		

## Explanation of the causes of variation between Expenditure and Grant.

(1) (a) A lump provision of Rs 93,000 was made in the budget for the training of Political Officers while the actual expenditure was Rs. 1,090 only. A sum of Rs. 89,420 was subsequently withdrawn by reappropriation from this provision.

(1) (b) The excess deduction was due to the recovery of pension contribution and of outstandings of previous years.

## ASSAM.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29.—Political	1. Political Agents	83,800	...	...	83,800	700	...	81,500	61,560	...	22,940
		2. Charge on the North-East Frontier.	17,40,200	6,03,078 (a)	2,637 (b)	23,10,641	...	19,510	23,21,131	22,56,663	...	61,468
		3. Miscellaneous	...	...	...	...	18,810	...	18,810	18,810	...	...
		4. Works	...	...	..	...	...	...	...	601	601	...
		TOTAL	18,24,000	6,03,078	2,637	24,24,441	19,510	19,510	21,24,441	23,37,634	601	87,408
Deficiency of actual expenditure as compared with net grant Rs.										86,807		

(a)	Government of India, Finance Department, No. 2739-Ex., dated the 26th November 1923	Rs.
	" " " " " 129-Ex. " 10th January 1924	+ 2,928
	" " " " " 585-F, " 21st February 1924	+ 150
(b)	" " " " " 690-Ex, " 25th February 1924	+ 6,00,000
		— 2,637

## Explanation of the causes of variation between Expenditure and Grant.

1. The saving to the extent of Rs. 7,543, Rs. 8,920 and Rs. 4,138 was due to less outlay on "Pay of Officers," "Pay of Establishment" and "Allowances" respectively.

2. The saving to the extent of Rs. 8,248, Rs. 20,227 and Rs. 31,843 was due to less outlay on "Pay of Establishment," "Allowances" and "Supplies and Services" respectively. The balance was under "Contingencies."

## ENGLAND.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Political	29—Political	<i>High Commissioner for India—</i>										
		Leave and deputation salaries.	5,40,000	...	40,000	5,00,000	...	...	5,00,000	4,63,417	...	36,583
		Passages . .	2,000	...	1,000	1,000	...	...	1,000	...	...	1,000
		Stores for India .	5,000	15,000	...	20,000	...	...	20,000	17,184	...	2,816
		Total .	5,47,000	15,000	41,000	5,21,000	...	...	5,21,000	4,80,601	...	40,399
		<i>Secretary of State for India—</i>										
		Sundry items .	—75,000	...	8,35,000	—9,10,000	...	...	—9,10,000	—7,40,124	1,69,876	...
		Total .	—75,000	...	8,35,000	—9,10,000	...	...	—9,10,000	—7,40,124	...	...
		GRAND TOTAL—ENGLAND.	4,72,000	15,000	8,76,000	—3,89,000	...	...	—3,89,000	—2,59,523	1,69,876	40,399
		Excess of actual expenditure as compared with net grant Rs.									1,29,477	

*Explanation of the causes of variation between Expenditure and Grant.**Secretary of State:—Sundry Items:—*

The Revised Estimate anticipated an increase of Rs. 10,11,000 in receipt on account of excess cost of Diplomatic and Consular Establishment in Persia, due partly to receipts falling in 1923-24 instead of the previous year, and partly to expected acceleration in Settlement of accounts for several years. On the other hand, provision was made under the head for payment of the contributions of Rs. 1,20,000 towards the expenses of His Majesty's Establishments in China and Rs. 41,000 in respect of Minor Consulates which in previous year have been dealt with in a different manner, and Rs. 15,000 in respect of the Jeddah Agency. The account shows a decrease of about 2,30,000 in receipts in respect of Diplomatic, etc., Establishments and a decrease of about Rs. 60,000 in payments under various Sub-heads.

*Distribution Statement of Grant for Territorial and Political Pensions—(Non-voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .	8,000	1,000	...	9,000	...	...	9,000	10,912	1,912	...
Madras . . . . .	2,93,000	...	...	2,93,000	...	...	2,93,000	2,88,283	...	4,717
Bombay . . . . .	4,65,000	1,354	...	4,66,354	...	...	4,66,354	4,43,578	...	22,776
Bengal . . . . .	5,68,000	7,000	...	5,75,000	...	...	5,75,000	5,65,006	...	9,994
United Provinces .	7,50,000	14,000	...	7,64,000	...	...	7,64,000	6,95,517	...	68,483
Punjab . . . . .	69,000	...	...	69,000	...	...	69,000	61,747	...	7,253
Burma . . . . .	1,89,000	12,700	...	2,01,700	...	...	2,01,700	1,92,273	...	9,427
Bihar and Orissa .	53,000	...	...	53,000	...	...	53,000	40,973	...	12,027
Central Provinces .	1,72,000	9,000	...	1,81,000	...	...	1,81,000	1,78,692	...	2,308
Assam . . . . .	8,000	...	...	8,000	...	...	8,000	7,289	...	711
Total India . . .	25,75,000	45,054	...	26,20,054	...	...	26,20,054	21,84,300	1,942	1,37,690
England . . . . .	1,16,000	8,000	...	1,24,000	...	...	1,24,000	1,23,739	...	261
Exchange . . . . .	58,000	...	...	58,000	...	...	58,000	56,671	...	1,329
GRAND TOTAL . .	27,49,000	53,054	...	28,02,054	...	...	28,02,054	26,64,710	1,942	1,30,280
Deficiency of actual expenditure as compared with net grant Rs.									1,37,344	

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variation in each Province is given below.

# INDIA.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess.	Saving.
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Territorial and Political Pensions	8,000	A 1,000	..	9,000	...	...	9,000	10,942	1,942	...
		Total	8,000	1,000	...	9,000	..	...	9,000	10,942	1,942	...
		Excess of actual expenditure as compared with net grant Rs.									1,942	

(A) F. D. No. 134—Ex., dated 10th January 1924.

### Explanation of the causes of variation between Expenditure and Grant.

The excess occurred on account of payment of arrears of pension in Persia and Bagdad during the closing month of year when it was too late to obtain additional grant.

# MADRAS.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	1. Territorial and Political Pensions.	Rs. 2,92,800	Rs. ..	Rs. ...	Rs. 2,92,800	Rs. ...	Rs. ...	Rs. 2,92,800	Rs. 2,88,065	Rs. ...	Rs. 4,735
		2. Charitable allowances.	200	...	...	200	...	...	200	218	18	...
		Total	2,93,000	...	...	2,93,000	...	...	2,93,000	2,88,283	18	4,735
		Deficiency of actual expenditure as compared with net grant Rs.									4,717	

### Explanation of the causes of variation between Expenditure and Grant.

No remarks.

## BOMBAY.

*Appropriation Account's of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions	44.—Territorial and Political Pensions.	(1) Territorial and Political Pensions.	Rs. 4,62,000	Rs. (a) 1,351	Rs. ...	Rs. 4,63,354	Rs. ...	Rs. ...	Rs. 4,63,354	Rs. 4,42,038	Rs. ...	Rs. A 21,316
		(2) Charitable allowances.	3,000	.	...	3,000	...	...	3,000	1,510	...	1,460
		Total	4,65,000	1,351	...	4,66,354	...	...	4,66,354	4,43,578	...	22,776
		Deficiency of actual expenditure as compared with net grant Rs.								22,776		

(a) Finance Department No. 1921-Ex., dated 18th August 1923.

*Explanation of the causes of variation between Expenditure and Grant.*

A. The saving was due to the non-payment of certain pensions during 1923-24 owing to the death of the pension holders for whom provision for the full year was made in the estimates. The amounts due were paid to the legal heirs in 1924-25.

## BENGAL.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addi- tion.	Reduc- tion.		Addi- tion.	Reduc- tion.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	Territorial and Political Pensions.	Rs. 5,68,000	Rs. (a) 7,000	Rs. ...	Rs. 5,75,000	Rs. ...	Rs. ...	Rs. 5,75,000	Rs. 5,65,006	Rs. ...	Rs. 9,994
		Total	5,68,000	7,000	...	5,75,000	...	...	5,75,000	5,65,006	...	9,994
		Deficiency of actual expenditure as compared with net grant Rs.								9,994		

(a) (1) G. I. F. D. No. 2139-Ex., dated 17th September 1923	Rs.
(2) " " 611-Ex., dated 18th February 1924	241
(3) " " 935-Ex., dated 17th March 1924	759
	6,000
	7,000

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

E.

## UNITED PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	(1) Territorial and Political Pensions.	Rs. 6,97,000	Rs. 14,000 (a)	...	Rs. 7,11,000	...	...	Rs. 7,11,000	Rs. 6,42,321	...	Rs. 68,679
		(2) Charitable allowances.	53,000	...	...	53,000	...	...	53,000	53,196	196	...
		Total	7,50,000	14,000	...	7,64,000	...	...	7,64,000	6,95,517	196	68,679
		Deficiency of actual expenditure as compared with net grant Rs.									68,483	

(a) No. 848-Ex., dated the 11th March 1924, from Government of India.

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) The savings are accounted for by smaller commutations and unclaimed miscellaneous pensions.  
 (2) The excess is negligible.

## PUNJAB.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grants.	Major Heads.	Minor Heads.	Original Grants.	Modifications sanctioned by the Government		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Additions.	Reductions.		Additions.	Reductions.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	(A) Territorial and Political Pensions.	Rs. 53,500	...	...	Rs. 53,500	...	...	Rs. 53,500	Rs. 45,091	...	Rs. 8,409
		(B) Charitable allowances.	15,500	...	...	15,500	...	...	15,500	16,656	1,156	...
		Total	69,000	...	...	69,000	...	...	69,000	61,747	1,156	8,409
		Deficiency of actual expenditure as compared with net grant Rs.									7,253	

*Explanation of the causes of variation between Expenditure and Grant.*

The excess under (B) is mostly due to the erroneous adjustment of certain charges debitable under (A). As these wrong adjustments came to notice after the close of the accounts for the year 1923-24 they could not be rectified.

## BURMA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	Charitable Allowances.	Rs. 1,89,000	Rs. 12,700	...	2,01,700	...	...	2,01,700	1,92,273	...	9,427
		Total	1,89,000	12,700	...	2,01,700	...	...	2,01,700	1,92,273	...	9,427
		Deficiency of actual expenditure as compared with net grant Rs.								9,427		

(a) G. I/ P. D. No. 378-Ex., dated 29th January 1921 and No. 703-Ex., dated 26th February 1921.

*Explanation of the causes of variation between Expenditure and Grant.*

The additional allotment was sanctioned to meet the cost of rents, rates and taxes and certain miscellaneous charges incurred on account of political pensioners in Burma for which provision was originally made under "Provincial." The decrease was mainly due to smaller expenditure under the head "Members of the Ex-Royal Family of Burma not exceeding Rs. 10,000 per annum".

## BIHAR AND ORISSA.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	A.—Territorial and Political Pensions.	Rs. 46,000	...	...	46,000	...	...	46,000	34,912	...	11,088
			7,000	...	...	7,000	...	...	7,000	6,061	...	939
		Total	53,000	...	...	53,000	...	...	53,000	40,973	...	12,027
		Deficiency of actual expenditure as compared with net grant Rs.								12,027		

*Explanation of the causes of variation between Expenditure and Grant.*

Includes a saving of Rs. 6,400 due to the Khurda Raja not having drawn his pension for one quarter. This could not be anticipated.

## CENTRAL PROVINCES.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	(1) Territorial and Political Pensions.	1,70,000	5,000	...	1,75,000	...	...	1,75,000	1,71,980	...	3,020
		(2) Charitable Allowances.	2,000	4,000	...	6,000	...	...	6,000	6,712	712	...
		Total	1,72,000	(a) 9,000	...	1,81,000	...	...	1,81,000	1,78,692	712	3,020
		Deficiency of actual expenditure as compared with net grant Rs.									2,308	

(a) Government of India, Fin. Deptt., No. 916-Ex., dated the 15th March 1924.

*Explanation of the causes of variation between Expenditure and Grant.*

- (1) Certain annual payments in connection with the annexation of the Nagpur territory, which were classified under the head "47—Miscellaneous—Central—Miscellaneous Compensations" up to the year 1922-23, were transferred to this head with effect from the year 1923-24, as the payments are of the nature of political pensions.
- (2) Certain other charitable allowances which also were classified to the head mentioned above in the past were transferred to this head with effect from the year 1923-24 under the orders of the Local Government. The small excess over the net grant was due to the payment of some of the allowances which were arrears.

## ASSAM.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions.	44.—Territorial and Political Pensions	1. Territorial and Political Pensions.	8,000	...	..	8,000	...	...	8,000	7,195	...	...
		2. Charitable Allowances.	...	...	...	...	...	...	...	94	94	...
		Total	8,000	...	..	8,000	...	...	8,000	7,289	94	...
		Deficiency of actual expenditure as compared with net grant Rs.									711	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.



## ENGLAND.

## Appropriation Accounts of Grants (Non-voted) by Minor Heads.

Statement of Expenditure and Receipts of the Government of India for the year 1900-01												
Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Territorial and Political Pensions.	44.—Territorial and Political Pensions.	High Commissioner for India—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Miscellaneous grants	...	1,000	...	1,000	...	...	1,000	1,224	224	...
			...	1,000	..	1,000	...	...	1,000	1,224		...
		Secretary of State for India :—										
		Members of the Family of the late Maharaja Duleep Singh.	1,06,000	...	...	1,06,000	...	...	1,06,000	1,06,050	50	...
		Members of the Bengal Nizamut Family	10,000	7,000	...	17,000	...	...	17,000	16,165	...	53
			1,16,000	7,000	..	1,23,000	..	...	1,23,000	1,22,615		
		Total England	1,16,000	8,000	...	1,24,000	..	...	1,24,000	1,23,739	274	535
Deficiency of actual expenditure as compared with net grant Rs.										261		
Explanation of the excess of expenditure over the grant.												

Explanation of the causes of variation between expenditure and Grant.

No remarks.

## BANGALORE.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Savings.
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Bangalore	2.—Taxes on Income.	Collection of Income-tax.	12,000	(A) 2,000	..	14,000	...	970	13,030	12,315	...	715
	6.—Excise	District Executive Establishment.	24,500	...	(B) 1,550	23,950	...	650	22,300	22,856	556	...
		Distilleries	7,500	...	...	7,500	...	400	7,100	7,091	...	9
		Total	32,000	...	1,550	30,450	...	1,050	29,400	29,917	556	9
	7.—Stamps—											
	Non-Judicial	Charges for the sale of stamps.	700	...	...	700	50	...	750	776	26	...
	Judicial	Ditto	...	...	...	...	440	...	440	1,454	1,014	...
		Discount on plain paper.	300	...	...	300	60	...	360	73	..	287
		Total	1,000	...	...	1,000	550	...	1,550	2,303	1,040	287
		Total carried over	45,000	2,000	1,550	45,450	550	2,020	43,980	44,565	1,596	1,011

(A) F. D. No. 260-S, dated 19th November 1923

(B) " " 260-S, dated 19th November 1923.

" " 823-F., dated 14th March 1924

Rs.

1,000

550

Total 1,550

## BANGALORE.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Bangalore—contd.	9.—Registration.	Brought forward	45,000	2,000	1,550	45,450	550	2,020	43,980	41,665	1,596	1,011
		District Charges	4,000	...	...	4,000	...	...	4,000	3,265	...	735
	22.—General Administration.	General Establishment.	10,000	...	(B) 1,500	8,500	40	...	8,540	8,158	...	382
	E.—District Administration.	Law Officers	2,000	(C) 2,600	...	4,000	470	...	4,970	4,970	...	...
	24.—Administration of Justice.	Judicial Commissioner.	2,250	...	...	2,250	...	40	2,210	2,206	...	4
		Civil and Sessions courts.	43,790	(D) 8,460	...	52,250	90	...	52,340	49,700	...	2,644
		Criminal courts.	50,960	(C) 23,250	...	74,210	700	...	74,910	79,172	4,262	...
		Total	99,000	33,710	...	1,32,710	1,760	40	1,34,430	1,36,048	4,262	2,644
	25.—Jails and convict settlements.	Jails	11,000	...	(E) 150	10,850	...	570	10,280	10,563	283	...
	26.—Police	District Executive Force.	2,74,000	...	...	2,74,000	...	7,930	2,66,070	2,61,380	...	4,690
	28.—Ecclesiastical.	Miscellaneous Ecclesiastical charges.	...	(E) 150	...	150	...	...	150	150	...	...
	29.—Political	Political Agents.	2,000	...	...	2,000	...	...	2,000	1,654	...	346
	31.—Education University.	Grants to Non-Government Arts Colleges.	75,000	...	...	75,000	5,500	...	80,500	80,500	...	...
	Secondary	Grants to Secondary Schools.	1,75,430	...	(C) 1,200	1,74,230	...	4,370	1,69,860	1,64,062	...	5,798
	Primary	Grants to Primary Schools.	1,44,830	...	...	1,44,830	...	410	1,44,420	1,46,081	1,661	...
	Special	Government special schools.	9,760	...	...	9,760	...	...	9,760	9,227	...	533
		Grants to non-Government special Schools.	1,700	...	(C) 100	13,600	...	1,500	12,100	10,546	...	1,554
	General	Inspection	21,740	...	...	21,740	...	70	21,670	19,954	...	1,716
		Scholarships	26,480	...	(C) 5,660	20,820	...	...	20,820	19,538	...	1,282
		Miscellaneous	2,060	...	...	2,060	...	950	1,110	123	...	987
		Total	4,69,000	...	6,960	4,62,040	5,500	7,300	4,60,240	4,50,031	1,661	11,870
		Total Carried over	9,14,000	35,860	10,160	9,39,700	7,850	17,860	9,29,690	9,15,814	7,802	21,678

(C) F. D. No. 828-F., dated 14th March 1924.

(D) „ Nos. 1082-Ex., dated 19th July 1923 and 828-F., dated 14th March 1924.

(E) „ No. 1191-Ex., dated 29th March 1924.

## BANGALORE.

## Appropriation Accounts of Grant (Non-voted) by Minor Heads.

Name of Grant.	Major Heads.	Minor Heads.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual Expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Bangalore—contd.	32.—Medical	Brought forward	9,14,000	35,860	10,160	9,39,700	7,850	17,860	9,29,690	9,15,814	7,802	21,671
		Hospitals and Dispensaries.	1,91,110	...	1,600 P	1,89,610	7,700	...	1,97,310	1,91,642	...	5,668
		Lunatic Asylum	11,890	...	200 C	11,690	...	330	11,860	15,288	3,928	...
		Total	2,03,000	...	1,700	2,01,300	7,700	330	2,08,670	2,06,930	...	...
	33.—Public Health.	Works	8,00,700	...	2,50,600 C	5,30,100	...	47,170	4,82,930	3,67,900	...	1,15,030
		Public Health Establishment.	910	...	...	910	...	...	910	900	...	10
		Grants for Public Health purposes.	50,030	7,380 C	...	57,380	47,170	...	1,04,550	1,03,852	...	698
		Expenses in connection with Epidemic diseases.	17,360	...	...	17,360	...	...	17,360	14,747	...	2,613
		Total	8,69,000	7,380	2,50,600	6,05,780	47,170	47,170	6,05,780	4,87,399	...	1,18,381
	34.—Agriculture.	Veterinary charges.	61,000	...	...	61,000	...	...	61,000	61,000	...	...
	37.—Miscellaneous Department.	Electrical Inspector.	40	...	...	40	...	...	40	150	110	...
		Registrar of Joint Stock Companies.	960	...	...	960	...	50	910	780	...	130
		Total	1,000	...	...	1,000	...	50	950	930	110	130
	45.—Superannuation allowances and pensions.	Superannuation and Retired allowances.	22,890	1,400 C	...	21,290	...	...	24,290	25,922	1,632	...
		Compassionate Allowances.	40	...	...	40	20	...	60	57	...	3
		Gratuities	70	...	...	70	...	...	70	...	...	70
		Total	23,000	1,400	...	24,400	20	...	24,420	25,979	1,632	73
	Total Carried over		20,74,000	44,640	2,82,460	18,36,180	62,740	65,410	18,33,510	17,01,052	13,472	1,45,930

## BANGALORE.

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Bangalore		Brought forward.	20,74,000	44,640	2,82,460	18,36,180	62,740	65,410	18,33,510	17,01,052	13,472	1,45,930
	46.—Stationery	Government Presses.	3,000	...	...	3,000	...	...	3,000	2,756	...	244
	47.—Miscellaneous.	Cost of Books and Periodicals.	30	...	...	30	...	...	30	...	...	30
		Donation for Charitable purposes.	7,000	(G) 4,800	...	11,800	1,800	...	13,600	13,250	...	350
		Petty Construction and Repairs.	5,020	...	(H) 5,020	...	...	...	...	...	...	...
		Miscellaneous and unforeseen charges.	1,950	...	...	1,950	...	...	1,950	839	...	1,111
		Total	14,000	4,800	5,020	13,780	1,800	...	15,580	14,089	...	1,491
	II.—Taxes on Income.	Refunds	5,000	(C) 10,500	...	15,500	...	...	15,500	12,349	...	3,151
	V.—Land Revenue.	"	3,520	...	...	3,520	...	300	3,220	2,177	...	1,043
	VI.—Excise	"	300	...	...	300	300	...	600	547	...	53
	VII.—Stamps, Judicial.	"	1,700	...	...	1,700	...	1,400	300	7,262	...	5,038
	Non-Judicial	"	...	(C) 10,600	...	10,600	1,400	...	12,000			
	XVII.—Administration of Justice.	"	260	(C) 900	...	1,100	...	...	1,100	1,095	...	5
	XXII.—Medical	"	1,500	...	...	1,500	...	...	1,500	8,403	6,903	...
	XXXV.—Miscellaneous.	"	8,21,410	(C) 2,82,072	...	11,03,482	...	...	11,03,482	11,03,482	...	...
		Total	8,33,630	3,04,072	...	11,37,702	1,700	1,700	11,37,702	11,35,315	6,903	9,290
		For rounding	+ 370	...	...	+ 370	..	...	+ 370	...	...	370
		GRAND TOTAL	20,25,000	3,53,512	2,87,480	29,81,032	66,240	67,110	29,90,162	28,53,212	20,375	1,57,325
Deficiency of actual expenditure as compared with net grant Rs.										1,36,950		

(G) F. D. No. 18-Ex., dated 3rd January 1924.

(H) " 1000-F., dated 23rd June 1923.

*Explanation of the causes of variations between Expenditure and Grant.*

24. *Administration of Justice, Criminal Courts.*—The excess occurred mainly under "Pay of Officers" due to the share of leave salaries of officers who had previously served in the Civil and Military Station, Bangalore, having been debited by the Controller of Military Accounts. The exact amount was not known in time to enable necessary provision to be made.

BANGALORE.—*concl'd.*

31. *Education, Secondary—Grants to Non-Government Secondary Schools.*—Savings were mainly due to the inability of aided Secondary Schools to spend the whole allotment promised for building purposes during the year.

32. *Medical—Hospital and Dispensaries.*—Savings occurred under "Supplies and Services" due to a change in the system of contract for the supply of articles, diet, etc., and to economy observed in prescribing diet to patients.

32. *Medical—Lunatic Asylum.*—The excess was due to the adjustment of charges payable to the Mysore Government towards the maintenance of lunatics of the Civil and Military Station in the State Lunatic Asylum for the last quarter of the year in that quarter instead of, as was expected, during 1924-25.

33.—*Public Health—Works.*—Savings were due to the amount provided in the budget on account of the cost of a pumping plant in connection with the grass farm sewage scheme, not having been paid to the Municipal Commission, Bangalore, during the year as the question was then under correspondence with the Mysore Government.

45.—*Superannuation Allowances and Pensions—Superannuation and Retired allowances.*—An additional grant of Rs. 1,400 was obtained to meet anticipated excess under the head, which, however, proved inadequate.

VII. *Stamps—Refunds.*—Refunds due to the Municipal Commission, Bangalore, on account of duty collected for the transfer of property during quarter ending 30th September 1923, were not made during the year. This accounted for the savings under the head.

XXII. *Medical—Refunds.*—These refunds depend upon the number of patients treated in the private wards. The fees received from the paying patients are in the first instance credited to Government in full and amounts payable to Surgeons and outside nurses are drawn on refund bills from the treasury. The heavy expenditure was not foreseen when the Budget estimate was framed.

Other variations are trifling and do not call for any remarks.

*Distribution Statement of Grant No. 61—Delhi Capital Outlay (Non-voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India.	3,53,710	30,000	...	3,83,700	...	...	3,83,700	3,84,305	605	...
England	22,000	28,000	...	50,000	...	...	50,000	43,124	...	6,876
For rounding	+800	...	...	+300	..	...	+300	...	...	300
Total	3,76,000	58,000	...	4,34,000	...	...	4,34,000	4,27,429	605	7,176
Deficiency of actual expenditure as compared with net grant Rs.								6,571		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## INDIA.

*Appropriation Account of Grant for Delhi Capital Outlay (Non-voted) by Minor Heads as prepared by the Deputy Accountant-General, Central Revenues, Delhi.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 61. Delhi Capital Outlay.	57.—Initial expenditure on New Capital, Delhi.	A.—Salaries and allowances (India and England).	Rs. 3,75,700	Rs. 58,000	...	Rs. 4,33,700	Rs. ...	Rs. ...	Rs. 4,33,700	Rs. 4,27,429	Rs. ...	Rs. 6,271
		Deduct—Expenditure in England.	—22,000	—28,000	...	—50,000	...	...	—50,000	—43,124	6,876	...
		Net Expenditure in India.	3,53,700	30,000	...	3,83,700	...	...	3,83,700	3,84,305	6,876	6,271
		Excess of actual expenditure as compared with net grant Rs.									605	

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

## ENGLAND.

*Appropriation Accounts of Grants (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Grant No. 61, Delhi Capital Outlay.	57.—Initial Expenditure on New Capital at Delhi.	High Commissioner for India—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Leave and Depntation Salaries.	22,000	28,000	...	50,000	...	...	50,000	43,124	...	6,876
		Total	22,000	28,000	...	50,000	...	...	50,000	43,124	...	6,876
Deficiency of actual expenditure as compared with net grant Rs.										6,876		

*Explanation of the causes of variation between Expenditure and Grant.*

No remarks.

*Distribution Statement of Grant for Extraordinary Payments (Non-voted).*

Province or Area.	Original Grant.	Modifications sanctioned by the Government.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any).
		Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
England	.....	...	...	...	...	...	...	2,37,07,519	2,37,07,519	...
Exchange	.....	...	...	...	...	...	...	1,03,88,688	1,03,88,688	...
TOTAL	.....	...	...	...	...	...	...	3,40,96,207	3,40,96,207	...
Excess of actual expenditure as compared with net grant Rs.								3,40,96,207		

*Explanation of the causes of variation between Expenditure and Grant.*

Explanation of variations in England is given below.

*Exchange.*—No provision was made in the estimates in respect of Exchange on expenditure in England adjust under the head which was opened for the first time in the accounts for 1923-24.

**ENGLAND.**

*Appropriation Accounts of Grant (Non-voted) by Minor Heads.*

Name of Grant.	Major Head.	Minor Head.	Original Grant.	Modifications sanctioned by the Government.		Total Grant.	Modifications sanctioned by other competent authorities.		Net Grant available for expenditure.	Actual expenditure.	Excess (if any).	Saving (if any)
				Addition.	Reduction.		Addition.	Reduction.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Secretary of State.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	52.—Extraordinary payments.	Advances for the purposes of the Persian Government.	...	...	...	...	...	...	...	2,36,72,700	2,36,72,700	...
		Military Commission to Persia.	...	...	...	...	...	...	...	34,819	34,819	...
		TOTAL	...	...	...	...	...	...	...	2,37,07,519	2,37,07,519	...
Excess of actual expenditure as compared with net grant Rs.										2,37,07,519		

*Explanation of the causes of variation between Expenditure and Grant.*

account represents expenditure incurred during the years 1911-12 to 1922-23 now transferred from "Deposits inces" for charge against revenue.

